

# 2024 INTERIM BUDGET





## 2024 Operating and Capital Summary

<u>Expense Groupings</u>	<u>2023 Budget</u>	<u>2024 Interim</u>
Operations	\$ 44,870,425	\$ 48,809,561
Contribution to local governments	2,696,541	2,511,694
Revenue sharing agreements	7,397,945	7,397,945
School requisition	24,965,664	24,965,664
Seniors requisition	5,646,044	5,646,044
Designated Industrial Property requisition	649,668	649,668
Contributions to reserves	7,524,485	7,481,661
Capital projects	68,093,778	76,984,159
<b>Sub-Total</b>	<b>\$ 161,844,549</b>	<b>\$ 174,446,396</b>
Amortization - non cash item	18,477,540	18,477,540
<b>Total</b>	<b>\$ 180,322,089</b>	<b>\$ 192,923,936</b>

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

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

Strategic Plan 2022-2025, Vision

# 01

## WELCOME

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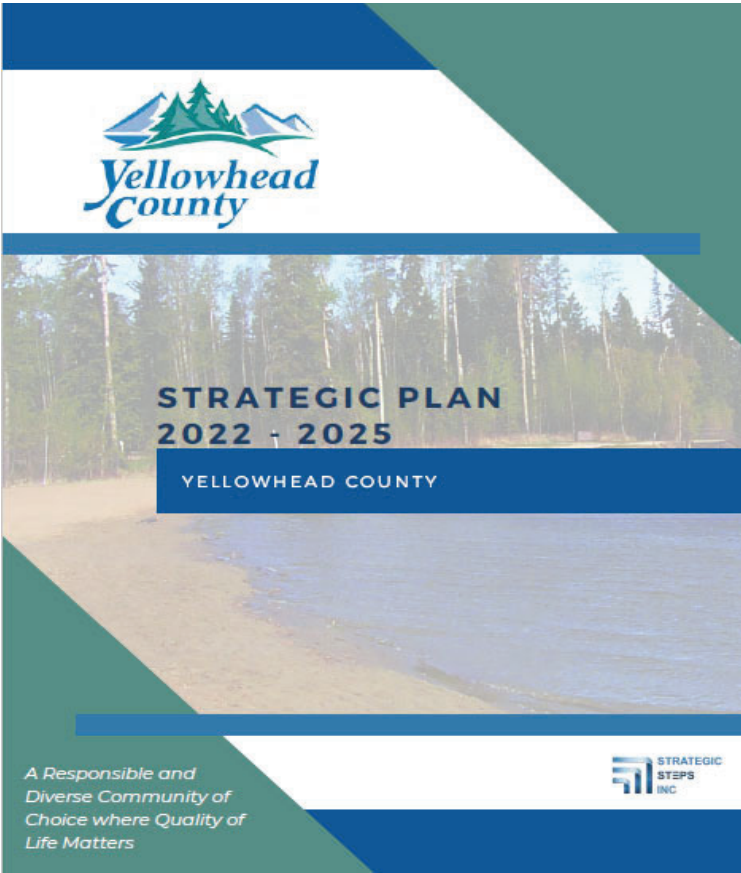


WELCOME

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

# 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.*



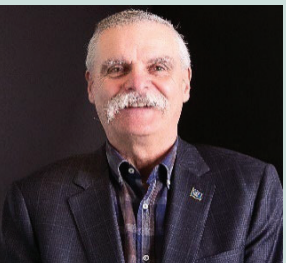
**Patrick Soroka**  
Councillor - Division 1



**Anthony Giezen**  
Councillor Division - 2



**Penny Lowe**  
Councillor - Division 3



**David Russell**  
Councillor - Division 4



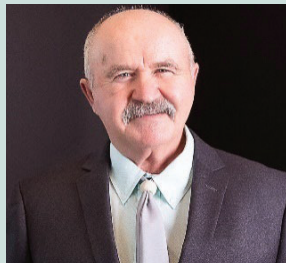
**Shawn Berry**  
Councillor - Division 5



**Brigitte Lemieux**  
Councillor - Division 6



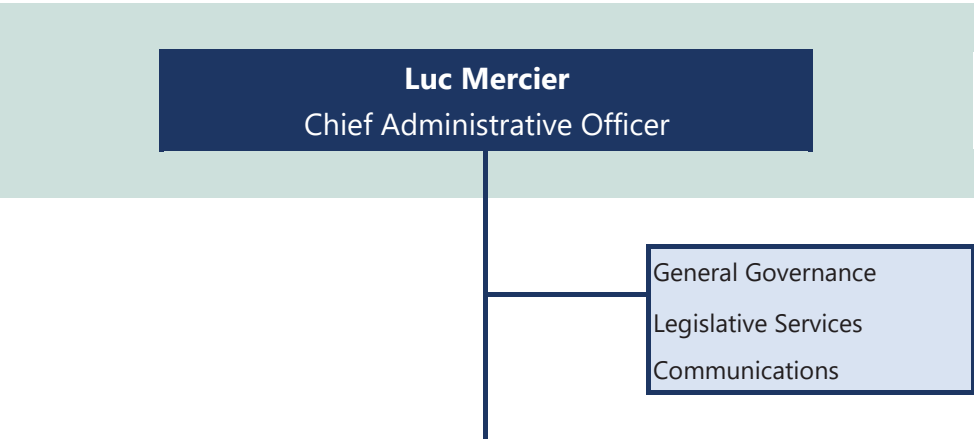
**Dawn Mitchell**  
Councillor - Division 7



**Ken Groat**  
Councillor - Division 8

## Administration

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



Corporate Services	Protective Services	Infrastructure and Planning Services	Community Services
Jeffrey R. Morrison General Manager	Albert Bahri General Manager	Sabhago Oad General Manager	Crystal McNernie General Manager
Financial Planning Financial Analysis Accounting Human Resources Payroll and Benefits Risk Management Taxation and Assessment	Communication Towers Policing Dispatch Fire Disaster General Health and Safety Community Peace Officers By-law Enforcement Information Technology	Transportation Street Lighting Roads & Bridges Airport Water Wastewater Solid Waste Planning Subdivision & Land Development	FCSS Cemeteries Agriculture Recreation Parks & Campgrounds Libraries Historical Services

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

Strategic Plan 2022-2025, Mission

# 02

## Budget Overview & Financial Health

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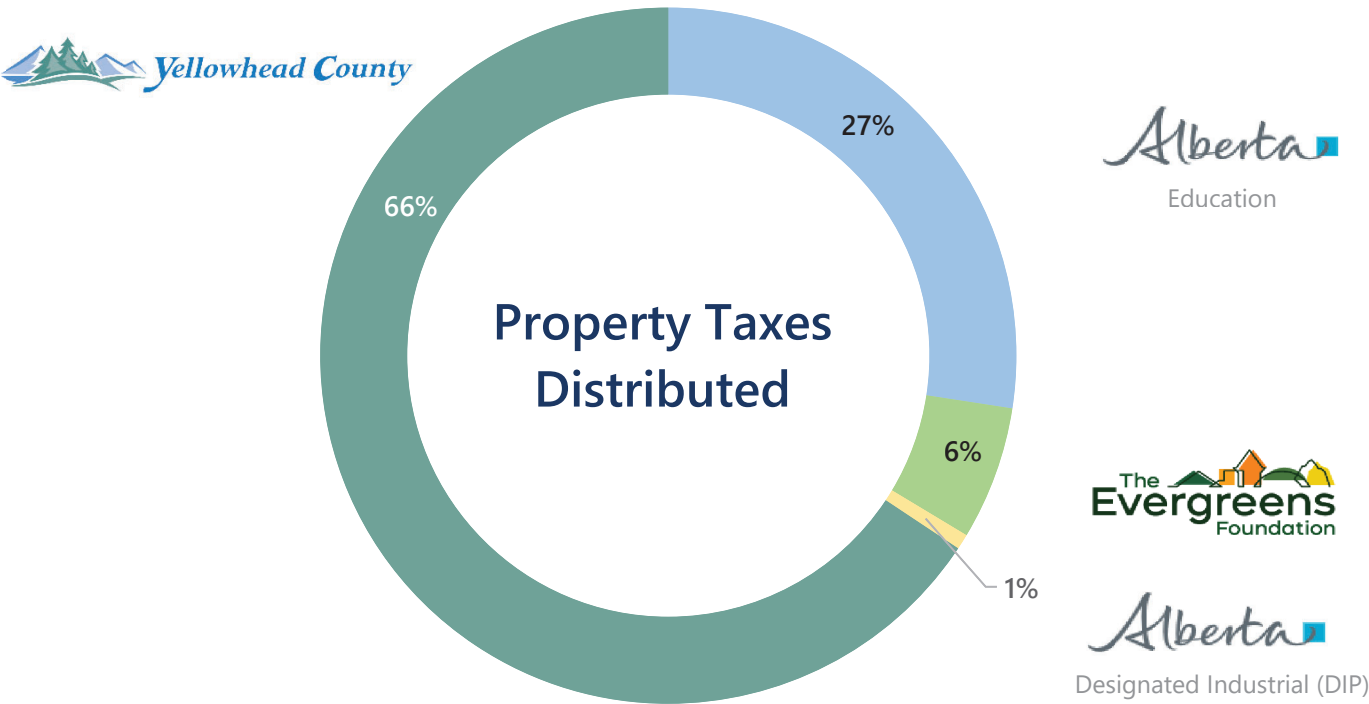
OVERVIEW

# Yellowhead County in Numbers

The proposed change to the County's mill rate for the 2024 Interim Budget is 0%. The interim budget is being presented under the assumption that the assessment base will include the following changes:

Residential Assessment will change approximately 2.36% as a result of inflation and growth, while Non-Residential Assessment is being estimated to have a .10% change. Machinery and Equipment is estimated to have a .83% increase while linear from a conservative perspective will remain at the 2023 amounts.

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.

Land Size

22,238.56 km<sup>2</sup>

Population

10,426  
(2021)

Dwelling Units

5,839  
(2021)

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	\$ 27.42	27%
Alberta DIP	\$ 0.71	1%
The Evergreens Foundation	\$ 6.20	6%
Yellowhead County	\$ 65.66	66%
Infrastructure Services	\$ 24.00	37%
Corporate Services and Administration	\$ 22.48	34%
Protective Services	\$ 7.40	11%
Community Services	\$ 4.49	7%
To Capital	\$ 6.82	10%
General Governance - Council	\$ 0.47	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).

\$ 783

Average Home Value

\$329,708  
(Estimated 2022)

Total Assessment

\$10,949,489,460  
(2022)

Revenue from Taxation

\$59,514,614  
(2022)

OVERVIEW

# 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

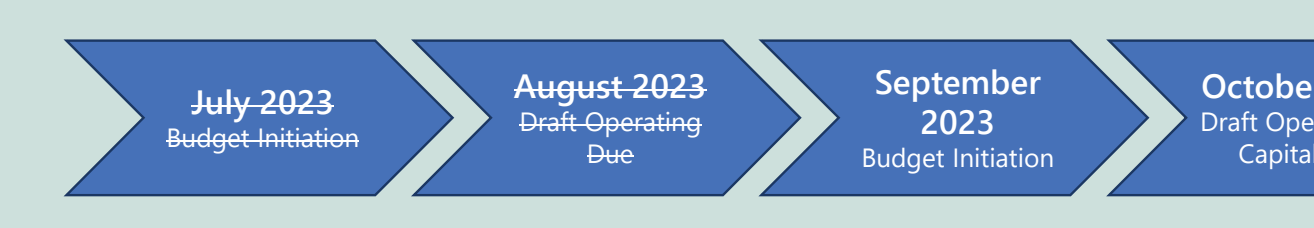
Statement of priorities
- 3

Standard for measuring performance
- 4

Reflects financial policies
- 5

Device for coping with foreseeable adverse situations

## The Budget Process (Revised 2024 due to 2023 Spring Wildfires)



### 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 requirements of Part 8 Financial Administration.

The MGA identifies that each council must adopt an operating and capital budget for each calendar year and programs, pay debt obligations, commitments to reserve, amounts transferred to the capital budget, and 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



et for the calendar year determined on a basis consistent with accounting standards and the

ear. The operating budget must include the estimated amounts needed to provide for council's policies, debt, 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.

OVERVIEW

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 2024 Interim Budget has been prepared on the premise that the County will deliver the same level and quality of services approved under the 2023 Final Budget.

	2024	2023		2024 vs 2023	
	Interim	Forecast	Budget	\$ Change	% Change
Operating Revenues					
Investment Income	\$ 7,500,000	\$ 7,670,556	\$ 5,490,699	\$ 2,009,301	36.59%
Government Transfers	737,749	1,229,456	727,690	10,059	1.38%
Amortization of Capital Assets	18,477,540	18,480,191	18,477,540	-	0.00%
Penalties	326,861	369,326	326,861	-	0.00%
Property Taxation - Yellowhead County	59,774,030	59,476,299	59,514,614	259,416	0.44%
Property Taxation - Education	24,965,664	24,947,719	24,965,664	-	0.00%
Property Taxation - Seniors Foundation	5,646,044	5,642,140	5,646,044	-	0.00%
Property Taxation - Designated Industrial	649,668	649,675	649,668	-	0.00%
Provincial Government Transfers	1,595,710	1,748,157	1,645,705	- 49,995	-3.04%
Reserves/Surplus	4,773,948	13,680,030	4,457,646	316,302	7.10%
Other	353,389	98,356	359,177	- 5,788	-1.61%
Sales and User Charges	4,573,124	5,618,362	4,535,072	38,052	0.84%
Total Operating Revenues	\$ 129,373,727	\$ 139,610,268	\$ 126,796,380	\$ 2,577,347	2.03%
Operating Expenses					
Allowances	\$ 517,500	\$ 510,000	\$ 517,500	\$ -	0.00%
Amortization of TCA	18,477,540	18,480,192	18,477,540	-	0.00%
Bank Charges	12,150	10,450	12,000	150	1.25%
Communication & Promotions	673,730	540,388	561,331	112,399	20.02%
Contracted General Services	7,924,172	6,524,720	7,029,601	894,571	12.73%
Contracted Professional Services	3,814,150	11,566,541	4,011,943	- 197,793	-4.93%
Contributions and Grants	1,519,675	1,388,985	1,497,985	21,690	1.45%
Revenue Sharing Agreements	7,397,945	7,397,945	7,397,945	-	0.00%
Contributions to Local Government	2,511,694	2,716,913	2,696,541	- 184,847	-6.85%
Gravel Program	4,363,544	3,080,434	3,687,168	676,376	18.34%
Interest on Debt	92,783	89,457	92,783	-	0.00%
Materials and Supplies	3,595,831	3,607,869	3,103,179	492,652	15.88%
Principal on Debt	204,475	207,835	204,475	-	0.00%
Purchases from Other Governments	1,664,078	1,109,385	1,603,431	60,647	3.78%
Rentals	181,865	85,927	141,640	40,225	28.40%
Requisitions	31,261,376	31,258,517	31,261,376	-	0.00%
Reserves/Surplus	7,481,661	8,965,796	7,524,485	- 42,824	-0.57%
Road Maintenance	5,910,180	5,385,413	5,476,620	433,560	7.92%
Salaries, Wages and Benefits	16,445,010	14,958,967	15,386,328	1,058,682	6.88%
Travel, Subsistence & Training	702,274	1,512,366	578,171	124,103	21.46%
Utilities	1,188,144	993,620	966,269	221,875	22.96%
Total Operating Expenses	\$ 115,939,777	\$ 120,391,720	\$ 112,228,311	\$ 3,711,465	3.31%
Operating Surplus/(Deficit)	\$ 13,433,950	\$ 19,218,549	\$ 14,568,069	-\$ 1,134,119	-7.78%

	2024	2023		2024 vs 2023	
	Interim	Forecast	Budget	\$ Change	% Change
Capital Financing					
Sale of Assets	\$ -	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	-	-	0.00%
Other Capital	337,500	6,032,353	6,032,353.00	- 5,694,853	-94.41%
Provincial Conditional Grants	3,484,000	3,527,837	3,527,837	- 43,837	-1.24%
Transfer from Reserves	2,832,918	4,507,075	4,507,075	- 1,674,157	-37.15%
Carry Forward from Prior Year	56,895,791	39,458,444	39,458,444	17,437,347	44.19%
Donations, Contributions, Rebates	-	-	-	-	0.00%
Total Capital Financing	\$ 63,550,209	\$ 53,525,709	\$ 53,525,709	\$ 10,024,500	18.73%
Capital Expenses					
Capital Applied	\$ 20,088,368	\$ 28,635,334	\$ 28,635,334	-\$ 8,546,966	-29.85%
Carry forward Capital Applied	56,895,791	39,458,444	39,458,444	17,437,347	44.19%
Total Capital Expenses	\$ 76,984,159	\$ 68,093,778	\$ 68,093,778	\$ 8,890,381	13.06%
Capital Surplus/(Deficit)	-\$ 13,433,950	-\$ 14,568,069	-\$ 14,568,069	\$ 1,134,119	-7.78%

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)).

	2024	2023		2024 vs 2023	
	Interim	Forecast	Budget	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 13,433,950	\$ 19,218,549	\$ 14,568,069	-\$ 1,134,119	-7.78%
Capital Surplus / (Deficit)	- 13,433,950	- 14,568,069	- 14,568,069	1,134,119	-7.78%
Net Surplus/(Deficit)	\$ -	\$ 4,650,480	\$ -	-	

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

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2024 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.

	2024	2023		2024 vs 2023	
	Interim	Forecast	Budget	\$ Change	% Change
<b>Operating Revenues</b>					
Investment Income	\$ 7,500,000	\$ 7,670,556	\$ 5,490,699	\$ 2,009,301	36.59%
Local Government Transfers	737,749	1,229,456	727,690	10,059	1.38%
Penalties	326,861	369,326	326,861	-	0.00%
Property Taxation - Yellowhead County	59,774,030	59,476,299	59,514,614	259,416	0.44%
Property Taxation - Education	24,965,664	24,947,719	24,965,664	-	0.00%
Property Taxation - Seniors Foundation	5,646,044	5,642,140	5,646,044	-	0.00%
Property Taxation - Designated Industrial	649,668	649,675	649,668	-	0.00%
Provincial Government Transfers	1,595,710	1,748,157	1,645,705	- 49,995	-3.04%
Reserves/Surplus	4,773,948	13,680,030	4,457,646	316,302	7.10%
Other	353,389	98,356	359,177	- 5,788	-1.61%
Sales and User Charges	4,573,124	5,618,362	4,535,072	38,052	0.84%
Sub-Total	\$ 110,896,187	\$ 121,130,077	\$ 108,318,840	\$ 2,577,347	2.38%
Amortization of Capital Assets	18,477,540	18,480,191	18,477,540	-	0.00%
Total Operating Revenues	\$ 129,373,727	\$ 139,610,268	\$ 126,796,380	\$ 2,577,347	2.03%
<b>Operating Expenses</b>					
Operations	\$ 48,809,561	\$ 50,183,372	\$ 44,870,425	\$ 3,939,136	8.78%
Revenue Sharing Agreements	7,397,945	7,397,945	7,397,945	-	0.00%
Contribution to local governments and grants	2,511,694	4,105,898	2,696,541	- 184,847	-6.85%
School requisition	24,965,664	24,965,664	24,965,664	-	0.00%
Seniors requisition	5,646,044	5,646,044	5,646,044	-	0.00%
Designated Industrial Property requisition	649,668	646,809	649,668	-	0.00%
Contributions to reserves	7,481,661	8,965,796	7,524,485	- 42,824	-0.57%
Sub-Total	\$ 97,462,237	\$ 101,911,528	\$ 93,750,771	\$ 3,711,466	3.96%
Amortization - non cash item	18,477,540	18,480,192	18,477,540	-	0.00%
Total Operating Expenses	\$ 115,939,777	\$ 120,391,720	\$ 112,228,311	\$ 3,711,466	3.31%
Operating Surplus/(Deficit) - Contribution to Capital	\$ 13,433,950	\$ 19,218,548	\$ 14,568,069	-\$ 1,134,119	-7.78%

The total 2024 Operating Budget includes \$129.4 million in revenue and \$115.9 million in expenses, with a surplus from operating or contributions to capital projects of \$13.4 million in 2024.



2024 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.

	2024	2023		2024 vs 2023	
	Interim	Forecast	Budget	\$ Change	% Change
<b>Operating Revenues</b>					
General Governance - Council	\$ -	\$ -	\$ -	\$ -	0.00%
Corporate Services and Administration	104,488,883	103,603,743	101,403,523	3,085,361	3.04%
Protective Services	3,161,632	12,344,746	3,050,774	110,859	3.63%
Infrastructure Services	19,756,552	21,767,166	20,322,194	- 565,642	-2.78%
Community Services	1,966,660	1,894,613	2,019,891	- 53,231	-2.64%
Total Operating Revenues	\$ 129,373,727	\$ 139,610,268	\$ 126,796,381	2,577,346	2.03%
<b>Operating Expenses</b>					
General Governance - Council	\$ 916,879	\$ 1,320,833	\$ 847,711	\$ 69,168	8.16%
Corporate Services and Administration	44,255,698	43,453,324	43,960,770	294,928	0.67%
Protective Services	14,563,276	22,813,185	12,888,677	1,674,598	12.99%
Infrastructure Services	47,261,258	44,911,225	45,927,539	1,333,719	2.90%
Community Services	8,942,666	7,893,152	8,603,615	339,051	3.94%
Total Operating Expenses	\$ 115,939,777	\$ 120,391,720	\$ 112,228,312	\$ 3,711,465	3.31%
Operating Surplus/(Deficit) - Contribution to Capital	\$ 13,433,950	\$ 19,218,548	\$ 14,568,069	-\$ 1,134,119	-7.78%

OPERATING OVERVIEW

General Governance

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net	
General Governance	\$	-	\$	916,879	-\$	916,879
Council General	\$	-	\$	179,238	-\$	179,238
Mayor		-		113,111	-	113,111
Council - Division 1		-		79,392	-	79,392
Council - Division 2		-		79,392	-	79,392
Council - Division 3		-		78,492	-	78,492
Council - Division 4		-		78,492	-	78,492
Council - Division 5		-		74,294	-	74,294
Council - Division 6		-		80,779	-	80,779
Council - Division 7		-		77,892	-	77,892
Council - Division 8		-		75,794	-	75,794

Costing Center Summary

11 - Council

Costing Center	11-10-00 Council	Budget Year	2024
Division	Governance Services		
Function	11 - Council		

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

**Summary of Changes**  
WCB moved to specific cost centres.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	Not used		\$ -	\$ 14,065	\$ -
2-211 Travel & Subsistence	Unchanged	0.00%	80,000	80,000	80,000
2-213 Council Hospitality	Unchanged	0.00%	10,000	10,000	10,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	39,190	39,190	39,190
2-218 Promotional Recognition	Unchanged	0.00%	1,200	1,750	1,750
2-219 Hospitality	Unchanged	0.00%	12,000	12,000	12,000
2-242 Technology	Unchanged	0.00%	9,623	9,623	9,623
2-249 Other Professional	Unchanged	0.00%	20,000	20,000	20,000
2-265 Vehicle Rental	Unchanged	0.00%	-	1,800	1,800
2-274 Insurance Premiums	Unchanged	0.00%	1,250	1,250	1,250
2-519 General Supplies	Unchanged	0.00%	500	3,000	3,000
2-770 Contribution to Organizations	Unchanged	0.00%	625	625	625
Total Expenses	Decreased	-7.28%	\$ 174,388	\$ 193,303	\$ 179,238

Costing Center Summary

11 - Council

Costing Center	11-20-##	Budget Year	2024
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**  
WCB originally in the general Council Cost Centres now in specific cost centres.

Budget Prior Year Comparison					
11-20-00 Council - Mayor					
Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 2,000	\$ -	\$ 2,122
2-149 Employer Contributions	Increased	112.72%	14,700	6,665	14,177
2-151 Council Wages	Increased	6.09%	91,258	91,258	96,813
Total Expenses	Increased	15.51%	107,958	\$ 97,923	\$ 113,111
11-20-10 Council - Division 1					
Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,400	\$ -	\$ 1,407
2-149 Employer Contributions	Increased	26.13%	11,302	9,680	12,210
2-151 Council Wages	Increased	6.45%	61,788	61,788	65,775
Total Expenses	Increased	11.09%	\$ 74,490	\$ 71,468	\$ 79,392
11-20-20 Council - Division 2					
Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,400	\$ -	\$ 1,407
2-149 Employer Contributions	Increased	26.13%	11,302	9,680	12,210
2-151 Council Wages	Increased	9.10%	60,288	60,288	65,775
Total Expenses	Increased	13.47%	\$ 72,990	\$ 69,968	\$ 79,392
11-20-30 Council - Division 3					
Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,386	\$ -	\$ 1,407
2-149 Employer Contributions	Increased	26.13%	11,250	9,680	12,210
2-151 Council Wages	Increased	7.61%	60,288	60,288	64,875
Total Expenses	Increased	12.18%	\$ 72,924	\$ 69,968	\$ 78,492

Costing Center Summary

11 - Council

11-20-40 Council - Division 4

Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,450	\$ -	\$ 1,407
2-149 Employer Contributions	Increased	26.13%	9,680	9,680	12,210
2-151 Council Wages	Increased	6.03%	61,188	61,188	64,875
Total Expenses	Increased	10.76%	\$ 72,318	\$ 70,868	\$ 78,492

11-20-50 Council - Division 5

Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,450	\$ -	\$ 1,407
2-149 Employer Contributions	Increased	185.67%	3,014	3,014	8,611
2-151 Council Wages	Increased	6.09%	60,588	60,588	64,275
Total Expenses	Increased	16.81%	\$ 65,052	\$ 63,602	\$ 74,294

11-20-60 Council - Division 6

Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,375	\$ -	\$ 1,464
2-149 Employer Contributions	Increased	29.02%	11,212	9,680	12,489
2-151 Council Wages	Increased	10.30%	60,588	60,588	66,826
Total Expenses	Increased	14.96%	\$ 73,175	\$ 70,268	\$ 80,779

11-20-70 Council - Division 7

Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,450	\$ -	\$ 1,407
2-149 Employer Contributions	Increased	65.51%	8,607	7,377	12,210
2-151 Council Wages	Increased	2.03%	62,998	62,998	64,275
Total Expenses	Increased	10.68%	\$ 73,055	\$ 70,375	\$ 77,892

11-20-80 Council - Division 8

Object	Changes	Percent	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this		\$ 1,450	\$ -	\$ 1,407
2-149 Employer Contributions	Decreased	11.04%	\$ 4,000	9,680	8,611
2-151 Council Wages	Increased	9.10%	60,288	60,288	65,775
Total Expenses	Increased	8.33%	\$ 65,738	\$ 69,968	\$ 75,794

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

In 2023, we continued to build off prior year's success with the completion of the Audit and Financial Statements, the adoption of the newly designed and developed Budget and a refined focus on Council's Strategic Plan, the pillars of that plan, and the key objectives. Spring however had different plans; working through two months of active wildfires and flooding; the reconciliation and processing of payments, funding submissions, all while continuing normal operations to provide the level of service residents have come to expect.

MOVING FORWARD

As we move into 2024, we continue to move Yellowhead County forward; building on the success of prior years as we evolve to better serve the community as a result of the uncertainty experienced due to the 2023 wildfires and flooding. We are continuing and completing the projects that will help administration achieve Council's Strategic Plan, as we work through the completion of the 2024 Budget and Business Plan, the next phase in the development of the County's Reserve Management Plan, investment strategy, and the formalization of an Asset Management Plan.

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Corporate Services & Administration	\$	104,488,883	\$	44,255,698	\$ 60,233,185
General Municipal & Taxation	\$	101,921,995	\$	-	\$ 101,921,995
Administration		2,566,888		12,506,639	- 9,939,751
Communications		-		449,859	- 449,859
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	2024
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

Overall increase in revenue based on forcasted interest, 2023 Surplus under 1-920 Transfer from Reserves and conservative increase in revenue from property taxation (excluding linear) for 2024 based on market growth and inflation.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-111 Residential Farmland Taxes	Increased	2.36%	\$ 4,142,761	\$ 4,146,747	\$ 4,244,627
1-112 Residential School Taxes	Unchanged	0.00%	4,194,050	4,198,093	4,198,093
1-120 Machinery & Equipment Taxes	Increased	0.83%	18,759,834	18,769,898	18,925,206
1-122 Senior's Foundation Taxes	Unchanged	0.00%	5,642,140	5,646,044	5,646,044
1-123 Non Residential Taxes	Increased	0.12%	5,055,017	5,079,493	5,085,721
1-124 Non Residential School Taxes	Unchanged	0.00%	20,753,670	20,767,571	20,767,571
1-128 DIP Requisition	Unchanged	0.00%	649,675	649,668	649,668
1-130 Minimum Levy	Unchanged	0.00%	19,442	19,232	19,232
1-191 Linear Taxes	Unchanged	0.00%	31,499,244	31,499,244	31,499,244
1-510 Penalties & Costs	Unchanged	0.00%	295,907	247,176	247,176
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	200	100	100
1-550 Interest	Increased	36.59%	7,670,556	5,490,699	7,500,000
1-560 Leases & Rentals	Unchanged	0.00%	42,500	42,500	42,500
1-920 Transfer from Reserves	Increased	8.56%	2,852,669	2,852,669	3,096,813
Total Revenues	Increased	2.53%	\$ 101,577,666	\$ 99,409,134	\$ 101,921,995

Costing Center Summary

12-10-00 Admin General

Costing Center	12-10-00 Admin General	Budget Year	2024
Division	Corporate Services		
Function	12 - Administration		

Description

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

Summary of Changes

Increase in revenue due to funding of Allowances from Reserve. Increase in personal related advancement of employees and the document retention and destruction position.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 451,412	\$ 451,412	\$ 451,412
1-421 Tax Certificates & Searches	Unchanged	0.00%	9,650	9,650	9,650
1-510 Penalties & Costs	Unchanged	0.00%	3,460	10,685	10,685
1-580-Insurance Claims	Not used		10,558	-	-
1-840 Provincial Conditional Grants	Unchanged	0.00%	457,786	457,786	457,786
1-920 Transfer from Reserves	New this year		-	-	572,500
1-990-Other Revenues	Not used		28,356	-	-
1-991 Offset Of Non Cash Item	Unchanged	0.00%	1,064,855	1,064,855	1,064,855
Total Revenues	Increased	28.71%	\$ 2,026,077	\$ 1,994,388	\$ 2,566,888
Expenses					
2-121 Salaries and Wages	Increased	11.39%	\$ 1,167,201	\$ 1,167,201	\$ 1,300,115
2-132 Moving Costs	Unchanged	0.00%	31,000	31,000	31,000
2-141 Admin Casual/Seasonal Wages	Decreased	5.97%	58,213	58,213	54,736
2-145 WCB	Increased	17.87%	19,690	19,690	23,209
2-149 Employer Contributions	Increased	20.52%	239,694	239,694	288,868
2-211 Travel & Subsistence	Unchanged	0.00%	10,750	10,750	10,750
2-214 Memberships, Registrations &	Unchanged	0.00%	29,508	69,132	69,132
2-216 Postage & Courier	Unchanged	0.00%	32,000	32,000	32,000
2-217 Telephone	Unchanged	0.00%	36,000	36,000	36,000
2-218 Promotional Recognition	Unchanged	0.00%	35,000	35,000	35,000
2-219 Hospitality	Unchanged	0.00%	1,000	1,000	1,000
2-221-Advertising	Not used		1,712	-	-
2-232 Legal	Unchanged	0.00%	100,000	100,000	100,000
2-233 Audit	Unchanged	0.00%	36,500	36,500	36,500
2-234 Assessment	Unchanged	0.00%	668,434	668,434	668,434
2-242 Technology	Increased	14.64%	102,462	102,462	117,462
2-249 Other Professional	Increased	116.67%	30,000	30,000	65,000
2-251-Grounds Maintenance	Not used		109	-	-
2-252 Facility Maintenance	Increased	6.88%	233,450	233,450	249,520
2-253 Equipment Maintenance	Unchanged	0.00%	250	1,000	1,000
2-255 Vehicle Maintenance	Unchanged	0.00%	7,000	7,000	7,000
2-263 Equipment Rental	Unchanged	0.00%	35,702	35,702	35,702
2-274 Insurance Premiums	Unchanged	0.00%	128,970	128,970	128,970
2-519 General Supplies	Unchanged	0.00%	60,651	60,651	60,651
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	827	3,602	3,602
2-543 Natural Gas	Increased	13.45%	37,291	37,291	42,306
2-544 Electricity	Increased	19.45%	103,391	103,391	123,505
2-545 Other Utilities	Unchanged	0.00%	877	877	877
2-551 Small Inventory Items	Increased	250.00%	2,000	2,000	7,000
2-814 Service Charges and Exchange	Unchanged	0.00%	7,000	7,000	7,000
2-900 Amortization	Unchanged	0.00%	1,064,855	1,064,855	1,064,855
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	507,500	507,500	507,500
Total Expenses	Increased	5.76%	\$ 4,789,038	\$ 4,830,366	\$ 5,108,694
Net Total		10.37%	-\$ 2,762,961	-\$ 2,835,978	-\$ 2,541,806

## Costing Center Summary

12-10-67 Admin General Edson

Costing Center	12-10-67 Admin General	Budget Year	2024
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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-731 Contribution to Local	Unchanged	0.00%	\$ 4,882,129	\$ 4,882,129	\$ 4,882,129
Total Expenses	Unchanged	0.00%	\$ 4,882,129	\$ 4,882,129	\$ 4,882,129

## Costing Center Summary

12-10-85 Admin General Hinton

Costing Center	12-10-85 Admin General	Budget Year	2024
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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-731 Contribution to Local	Unchanged	0.00%	\$ 2,515,816	\$ 2,515,816	\$ 2,515,816
Total Expenses	Unchanged	0.00%	\$ 2,515,816	\$ 2,515,816	\$ 2,515,816

## Costing Center Summary

12-30-00 Communications

Costing Center	12-30-00 Communications	Budget Year	2024
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

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-121 Salaries & Wages	Increased	4.89%	\$ 180,994	\$ 180,994	\$ 189,843
2-141 WCB	New this year		3,920	-	4,147
2-149 Employer Contributions	Increased	17.99%	39,018	38,961	45,970
2-211 Travel & Subsistence	Unchanged	0.00%	3,000	5,500	5,500
2-214 Memberships, Registrations &	Unchanged	0.00%	2,900	3,200	3,200
2-217 Telephone	Unchanged	0.00%	1,560	1,560	1,560
2-218 Promotional Recognition	Unchanged	0.00%	36,750	36,750	36,750
2-221 Advertising	Increased	3.00%	136,500	136,500	140,595
2-222 Newsletters & Media	Unchanged	0.00%	12,000	21,293	21,293
2-242 Technology	Not used		12,000	7,500	-
2-249-Other Professional	Not used		9,103	-	-
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
Total Expenses	Increased	3.83%	\$ 438,745	\$ 433,259	\$ 449,859

## Costing Center Summary

69-10-00 Tourism & Economic Development General

Costing Center	69-10-00 Tourism &	Budget Year	2024
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	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-221 Advertising	Unchanged	0.00%	\$ 30,000	\$ 30,000	\$ 30,000
Total Expenses	Unchanged	0.00%	\$ 30,000	\$ 30,000	\$ 30,000

## Costing Center Summary

12-40-00 Assessment Review Board

Costing Center	12-40-00 Assessment	Budget Year	2024
Division	Corporate Services		
Function	12 - Administration		

Description

Responsible for making decisions regarding property assessment complaints.

Summary of Changes

No change.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 2,700	\$ 2,700	\$ 2,700
2-211 Travel & Subsistence	Unchanged	0.00%	1,455	1,455	1,455
2-249 Other Professional	Unchanged	0.00%	3,669	3,669	3,669
Total Expenses	Unchanged	0.00%	\$ 7,824	\$ 7,824	\$ 7,824

## Costing Center Summary

81-10-00 Requisitions

Costing Center	81-10-00 Requisitions	Budget Year	2024
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

No change.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-747 School Requisition	Unchanged	0.00%	\$ 24,965,664	\$ 24,965,664	\$ 24,965,664
2-749 Seniors Requisition	Unchanged	0.00%	5,646,044	5,646,044	5,646,044
2-763 Provincial Requisition	Unchanged	0.00%	646,809	649,668	649,668
Total Expenses	Unchanged	0.00%	\$ 31,258,517	\$ 31,261,376	\$ 31,261,376

OPERATING OVERVIEW

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, devastating Wildland Fires followed by floods influenced the entire year within Protective Services. The resilience of everyone involved shone brightly. But even with these disasters, projects like the Universal Broadband Rapid Response Stream were completed and residents are being connected. The Niton Fire Station construction has started, and vehicle replacement program was completed.

- Damaged equipment from the fires and floods has been sent for repair and or replacement.
- Fire Stations opening back up to training.
- Installation of NG-911 equipment and programs and New CAD system in Dispatch.
- Emergency Coordination Centre back to full ready status after the disasters, fully functional.
- Telecommunication towers yearly maintenance completed.
- Safety program being received well
- 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 2023 during and after the fires and floods, focusing on core deliverables, what worked well and how we could improve going forward based on community needs. The goal for the 2024 Budget is to build on success and review programming and services that struggled during the previous budget cycles. With 2023 behind us and looking to the 2024 budget year, some exciting projects will begin and come to completion.

- The Niton Fire Station will be completed and staffed in 2024
- Equipment damaged during the wildfires and floods will be repaired and returned to service.
- Fire Services training complex will be working at full capacity.
- Communication tower program will launch new towers.

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
Protective Services	\$ 3,161,632	\$ 14,563,276	-\$ 11,401,644
Communication Towers	\$ 400,242	\$ 1,644,536	-\$ 1,244,294
Policing	50,000	1,665,128	- 1,615,128
Dispatch	1,104,154	1,411,822	- 307,668
Fire	1,540,651	6,811,198	- 5,270,547
Disaster General	-	52,466	- 52,466
Health and Safety	-	141,950	- 141,950
Community Peace Officers	66,585	1,528,175	- 1,461,590
Information Technology	-	1,308,000	- 1,308,000



# Costing Center Summary

12-50-00 Communication Towers

**Costing Center** 12-50-00 Communication **Budget Year** 2024  
**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**

Increase in General Supplies due to fortigate replacements, Starlink ISU and MSAT Replacement as well as increase in Other Professional Services for External Cyber Security Penetration Test (ISED required).

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-560 Leases & Rentals	Unchanged	0.00%	\$ 86,065	\$ 86,065	\$ 86,065
1-990 Other Revenues	Unchanged	0.00%	25,000	314,177	314,177
Total Revenues	Unchanged	0.00%	\$ 111,065	\$ 400,242	\$ 400,242
Expenses					
2-121 Salaries and Wages	Increased	18.22%	\$ 202,620	\$ 202,620	\$ 239,536
2-141 WCB	New this year		2,196	-	4,468
2-149 Employer Contributions	Increased	36.00%	40,582	40,582	55,192
2-217-Telephone	Not used		272	-	-
2-242 Technology	Increased	86.89%	123,476	119,800	223,892
2-249 Other Professional	Increased	17.65%	250,000	481,500	566,500
2-252 Facility Maintenance	Increased	116.40%	37,800	37,800	81,800
2-253 Equipment Maintenance	Unchanged	0.00%	10,000	10,500	10,500
2-263 Equipment Rental	Unchanged	0.00%	1,500	1,500	1,500
2-271 Licences & Permits	Increased	4.16%	80,000	74,600	77,700
2-274 Insurance Premiums	Unchanged	0.00%	-	11,556	11,556
2-519 General Supplies	Increased	45.50%	145,000	150,000	218,252
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	10,000	15,000	15,000
2-544 Electricity	Increased	33.90%	22,005	22,005	29,464
2-764 Transfers to Reserves	Unchanged	0.00%	109,177	109,177	109,177
Total Expenses	Increased	28.82%	\$ 1,034,628	\$ 1,276,639	\$ 1,644,536
Net Total		41.98%	-\$ 923,563	-\$ 876,397	-\$ 1,244,294

# Costing Center Summary

21-10-00 Policing General

**Costing Center** 21-10-00 Policing General **Budget Year** 2024  
**Division** Protective Services  
**Function** 21 - Police Services

**Description**

Cost of service for policing within Yellowhead County.

**Summary of Changes**

Based on Police Funding Model.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-530 Fines	Unchanged	0.00%	\$ 65,447	\$ 50,000	\$ 50,000
Total Revenues	Unchanged	0.00%	\$ 65,447	\$ 50,000	\$ 50,000
Expenses					
2-331 Purchases from Government	Increased	3.78%	\$ 1,109,385	\$ 1,603,431	\$ 1,664,078
2-770 Contribution to Organizations	Unchanged	0.00%	1,050	1,050	1,050
Total Expenses	Increased	3.78%	\$ 1,110,435	\$ 1,604,481	\$ 1,665,128
Net Total		3.90%	-\$ 1,044,988	-\$ 1,554,481	-\$ 1,615,128

# Costing Center Summary

22-10-00 Dispatch Centre General

Costing Center	22-10-00 Dispatch Centre	Budget Year	2024
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 eight Municipalities (6 in 2023), and 24 Municipal Enforcement clients (19 in 2023). 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 a currently 15 staff working in the Centre.

**Summary of Changes**  
Overall slight decrease versus 2023.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount	
Revenues						
1-351 Local Government Contributions	Increased	14.86%	\$ 258,952	\$ 258,952	\$ 297,441	
1-420 Sale of Goods & Services	Increased	19.41%	196,556	196,556	234,714	
1-840 Provincial Conditional Grants	Increased	7.52%	532,000	532,000	572,000	
1-991 Offset Of Non Cash Item Amortiz	Decreased	-100.00%	5,788	5,788		
Total Revenues	Increased	11.16%	\$ 993,296	\$ 993,296	\$ 1,104,154	
Expenses						
2-121 Salaries and Wages	Increased	0.94%	\$ 700,000	\$ 746,980	\$ 753,969	
2-141-Admin Casual/Seasonal Wages	Increased	55.20%	100,000	88,151	136,814	
2-145 WCB	Increased	9.10%	16,877	16,877	18,413	
2-149 Employer Contributions	Increased	19.53%	168,259	168,259	201,122	
2-211 Travel & Subsistence	Increased	12.50%	500	4,000	4,500	
2-214 Memberships, Registrations &	Increased	16.77%	8,000	13,840	16,161	
2-217 Telephone	Unchanged	0.00%	11,660	11,660	11,660	
2-218 Promotional Recognition	Unchanged	0.00%	3,000	3,500	3,500	
2-219 Hospitality	Unchanged	0.00%	1,000	1,500	1,500	
2-232-Legal	Not used		900	-	-	
2-242 Technology	Increased	15.53%	100,000	148,916	172,046	
2-249 Other Professional	Decreased	4.39%	12,000	36,450	34,850	
2-252 Facility Maintenance	Decreased	42.86%	6,000	7,000	4,000	
2-253 Equipment Maintenance	Unchanged	0.00%	100	2,000	2,000	
2-512 Clothing & Footwear	Decreased	43.53%	20,000	21,250	12,000	
2-519 General Supplies	Increased	20.94%	9,000	27,700	33,500	
2-900 Amortization	Decreased	0.00%	5,788	5,788	5,788	
Total Expenses	Increased	8.28%	\$ 1,163,084	\$ 1,303,871	\$ 1,411,822	
Net Total		0.94%	-\$ 169,788	-\$ 310,575	-\$ 307,668	

# Costing Center Summary

23-##-## Fire All

Costing Center	23-##-## Fire All	Budget Year	2024
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**  
Increase in membership, registrations and trainings, and clothing and supplies due to new staff filling positions. WCB costs were also moved to specific cost centres. Increase in personal related expenses for 23-30-18 Fire Hall Evansburg and 23-30-67 Fire Hall - Station 12 for four new full-time firefighters and two new work experience positions.

Budget Prior Year Comparison						
23-10-00 Fire General						
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount	
Revenues						
1-351-Local Government Contributions	Not used		\$ 230,763	\$ -	\$ -	
1-420 Sale of Goods & Services	Unchanged	0.00%	475,000	475,000	475,000	
1-991 Offset Of Non Cash Item	Unchanged	0.00%	1,021,108	1,021,108	1,021,108	
Total Revenues	Unchanged	0.00%	\$ 1,726,871	\$ 1,496,108	\$ 1,496,108	
Expenses						
2-121 Salaries and Wages	Decreased	2.67%	\$ 561,454	\$ 561,454	\$ 546,481	
2-145 WCB	Decreased	77.95%	9,521	42,194	9,304	
2-149 Employer Contributions	Increased	14.23%	90,331	90,331	103,186	
2-211 Travel & Subsistence	Unchanged	0.00%	5,000	24,000	24,000	
2-214 Memberships, Registrations &	Increased	49.55%	50,000	83,350	124,650	
2-217 Telephone	Unchanged	0.00%	21,200	21,200	21,200	
2-218 Promotional Recognition	Unchanged	0.00%	29,450	29,450	29,450	
2-219 Hospitality	Unchanged	0.00%	15,000	26,000	26,000	
2-242 Technology	Increased	6.62%	55,000	90,600	96,600	
2-249 Other Professional	Unchanged	0.00%	35,000	69,000	69,000	
2-252 Facility Maintenance	Unchanged	0.00%	15,000	20,500	20,500	
2-253 Equipment Maintenance	Increased	26.42%	50,000	63,010	79,660	
2-255 Vehicle Maintenance	Increased	5.54%	509,175	509,175	537,375	
2-263 Equipment Rental	Increased	11.46%	18,000	22,900	25,525	
2-274 Insurance Premiums	Unchanged	0.00%	62,440	62,440	62,440	
2-512 Clothing & Footwear	Increased	31.95%	200,000	205,800	271,550	
2-519 General Supplies	Decreased	2.72%	238,405	250,300	243,500	
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	114,704	145,000	145,000	
2-522 Tires, Batteries & Accessories	Increased	60.44%	26,040	32,100	51,500	
2-764 Transfer to Reserves	Unchanged	0.00%	649,750	649,750	649,750	
2-900 Amortization	Unchanged	0.00%	1,021,108	1,021,108	1,021,108	
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	7,500	7,500	
Total Expenses	Increased	3.43%	\$ 3,776,577	\$ 4,027,162	\$ 4,165,279	
Net Total		5.46%	-\$ 2,049,707	-\$ 2,531,054	-\$ 2,669,171	

## Costing Center Summary

23-##-## Fire All

### 23-10-85 Fire General Hinton

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 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	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 20,000	\$ 20,000	\$ 20,000
1-560 Leases & Rentals	Unchanged	0.00%	24,543	24,543	24,543
Total Revenues	Unchanged	0.00%	\$ 44,543	\$ 44,543	\$ 44,543
Expenses					
2-121 Salaries and Wages	Increased	58.97%	\$ 292,718	\$ 292,718	\$ 465,341
2-141 Admin Casual/Seasonal Wages	Increased	75.32%	86,710	86,710	152,022
2-145 WCB	New this year		7,906	-	13,921
2-149 Employer Contributions	Increased	97.07%	65,745	65,745	129,566
2-217 Telephone	Unchanged	0.00%	100	100	100
2-242 Technology	Unchanged	0.00%	35,000	40,100	40,100
2-252 Facility Maintenance	Increased	2.43%	53,550	53,550	54,850
2-298 Paid Volunteers	Increased	14.71%	35,000	59,477	68,227
2-543 Natural Gas	Increased	10.42%	28,934	28,934	31,948
2-544 Electricity	Increased	17.37%	25,647	25,647	30,102
Total Expenses	Increased	51.03%	\$ 631,310	\$ 652,982	\$ 986,177
Net Total		54.76%	-\$ 586,767	-\$ 608,439	-\$ 941,634

### 23-30-29 Fire Hall - Wildwood

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this year		\$ 1,001	\$ -	\$ 271
2-217 Telephone	Unchanged	0.00%	250	250	250
2-242 Technology	Unchanged	0.00%	-	1,500	1,500
2-252 Facility Maintenance	Increased	4.41%	14,357	34,050	35,550
2-298 Paid Volunteers	Increased	15.42%	20,000	34,289	39,575
2-543 Natural Gas	Increased	14.77%	11,661	11,661	13,383
2-544 Electricity	Increased	16.97%	10,036	10,036	11,739
Total Expenses	Increased	11.42%	\$ 57,305	\$ 91,786	\$ 102,269

### 23-30-32 Fire Hall - Niton

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this year		\$ 1,885	\$ -	\$ 269
2-217 Telephone	Unchanged	0.00%	1,200	1,200	1,200
2-252 Facility Maintenance	Increased	3.18%	2,000	9,440	9,740
2-298 Paid Volunteers	Increased	14.19%	34,332	34,332	39,205
2-543 Natural Gas	Increased	30.04%	1,727	1,727	2,245
2-544 Electricity	Increased	0.52%	3,500	4,198	4,220
Total Expenses	Increased	11.75%	\$ 44,644	\$ 50,897	\$ 56,878

## Costing Center Summary

23-##-## Fire All

### 23-30-44 Fire Hall - Peers

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this year		\$ 1,482	\$ -	\$ 217
2-217 Telephone	Unchanged	0.00%	1,200	1,200	1,200
2-252 Facility Maintenance	Decreased	41.14%	1,000	15,800	9,300
2-298 Paid Volunteers	Increased	15.42%	23,000	27,431	31,660
2-543 Natural Gas	Increased	17.63%	1,942	1,942	2,285
2-544 Electricity	Increased	2.16%	2,888	2,888	2,950
Total Expenses	Decreased	3.35%	\$ 31,512	\$ 49,261	\$ 47,612

### 23-30-67 Fire Hall - Station 12

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-121 Salaries and Wages	Increased	70.54%	\$ 276,344	\$ 276,344	\$ 471,273
2-141-Admin Casual/Seasonal Wages	Increased	75.32%	86,710	86,710	152,022
2-145 WCB	New this year		10,416	-	14,178
2-149 Employer Contributions	Increased	104.25%	63,792	63,792	130,292
2-217 Telephone	Unchanged	0.00%	-	1,200	1,200
2-242 Technology	Unchanged	0.00%	3,100	4,000	4,000
2-252 Facility Maintenance	Decreased	26.48%	27,000	49,100	36,100
2-298 Paid Volunteers	Increased	14.86%	49,000	75,479	86,696
2-543 Natural Gas	Increased	27.56%	15,312	15,312	19,533
2-544 Electricity	Increased	1.67%	18,880	18,880	19,195
2-545 Other Utilities	Unchanged	0.00%	2,000	1,689	1,689
Total Expenses	Increased	58.00%	\$ 552,554	\$ 592,506	\$ 936,177

### 23-30-81 Fire Hall - Robb

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this year		\$ 309	\$ -	\$ 160
2-217 Telephone	Unchanged	0.00%	1,900	1,900	1,900
2-252 Facility Maintenance	Increased	13.52%	15,000	54,750	62,150
2-298 Paid Volunteers	Increased	13.38%	12,000	20,639	23,400
2-543 Natural Gas	Increased	24.85%	5,250	6,496	8,110
2-544 Electricity	Increased	7.60%	8,032	8,032	8,643
Total Expenses	Increased	13.66%	\$ 42,491	\$ 91,817	\$ 104,363

### 23-30-87 Fire Hall - Brule

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-145 WCB	New this year		\$ 678	\$ -	\$ 269
2-217 Telephone	Unchanged	0.00%	800	800	800
2-252 Facility Maintenance	Decreased	21.01%	4,500	19,040	15,040
2-298 Paid Volunteers	Increased	14.19%	34,332	34,332	39,205
2-543 Natural Gas	Increased	50.53%	2,918	2,918	4,392
2-544 Electricity	Increased	2.66%	200	2,666	2,737
Total Expenses	Increased	4.50%	\$ 43,428	\$ 59,756	\$ 62,442

### Costing Center Summary

24-10-00 Disaster General

Costing Center

24-10-00 Disaster General

Budget Year

2024

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

Increase due to trainings for ECC for all staff.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Not used		\$ 5,200	\$ -	\$ -
1-920 Transfer from Reserves	Not used		9,331,740	-	-
Total Revenues			\$ 9,336,940	\$ -	\$ -
Expenses					
2-121 Salaries and Wages	Increased	3.86%	\$ 539,112	\$ 21,470	\$ 22,299
2-145 WCB	New this year	100.00%	7,841	-	330
2-149 Employer Contributions	Increased	22.05%	32,406	3,962	4,836
2-211 Travel & Subsistence	Unchanged	0.00%	1,070,945	500	500
2-214 Memberships, Registrations &	Increased	850.00%	8,686	1,000	9,500
2-219 Hospitality	Unchanged	0.00%	13,763	1,500	1,500
2-242 Technology	Unchanged	0.00%	52,014	3,000	3,000
2-249 Other Professional	Increased	60.00%	8,960,841	5,000	8,000
2-255-Vehicle Maintenance	Not used		92,379	-	-
2-519 General Supplies	Unchanged	0.00%	618,737	2,500	2,500
2-521-Fuel, Oil & Antifreeze	Not used		180,499	-	-
2-539-Construction Maintenance	Not used		92,651	-	-
Total Expenses	Increased	34.76%	\$ 11,669,875	\$ 38,932	\$ 52,466
Net Total		34.76%	-\$ 2,332,935	-\$ 38,932	-\$ 52,466

### Costing Center Summary

24-20-00 Health & Safety General

Costing Center24-20-00 Health & SafetyBudget Year2024

DivisionProtective Services

Function24 - 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

Increase in Professional Services for saftey training.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-121 Salaries and Wages	Decreased	3.95%	\$ 81,373	\$ 81,373	\$ 78,160
2-145 WCB	New this year		1,490	-	1,456
2-149 Employer Contributions	Increased	12.88%	15,742	15,742	17,769
2-211 Travel & Susbsistence	Unchanged	0.00%	-	1,000	1,000
2-214 Memberships, Registrations &	Unchanged	0.00%	4,000	7,200	7,200
2-242 Technology	Unchanged	0.00%	6,200	14,365	14,365
2-249 Other Professional	Increased	200.00%	5,900	6,500	19,500
2-519 General Supplies	Unchanged	0.00%	2,500	2,500	2,500
Total Expenses	Increased	10.31%	\$ 117,205	\$ 128,680	\$ 141,950

### Costing Center Summary

26-10-00 Bylaw General

Costing Center	26-10-00 Bylaw General	Budget Year	2024		
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					
Overall increase in expenses, with an increase in Travel & Subsistence and Training.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-991 Offset Of Non Cash Item	Unchanged	0.00%	\$ 66,585	\$ 66,585	\$ 66,585
Total Revenues	Unchanged	0.00%	\$ 66,585	\$ 66,585	\$ 66,585
Expenses					
2-121 Salaries and Wages	Decreased	2.77%	\$ 650,000	\$ 923,553	\$ 897,931
2-145 WCB	Increased	22.38%	14,065	14,065	17,212
2-149 Employer Contributions	Increased	12.56%	164,623	164,623	185,303
2-211 Travel & Subsistence	Increased	218.54%	6,000	14,350	45,710
2-214 Memberships, Registrations &	Increased	135.17%	10,000	14,700	34,570
2-217 Telephone	Increased	10.00%	8,460	8,460	9,306
2-218 Promotional Recognition	Decreased	60.00%	1,000	2,500	1,000
2-219 Hospitality	Decreased	16.67%	500	1,200	1,000
2-242 Technology	Unchanged	0.00%	15,000	16,700	16,700
2-247 Reclamation	Unchanged	0.00%	1,000	5,000	5,000
2-249 Other Professional	Unchanged	0.00%	3,000	3,500	3,500
2-253 Equipment Maintenance	Decreased	43.96%	3,500	4,550	2,550
2-255 Vehicle Maintenance	Increased	1.13%	33,000	38,800	39,240
2-263 Equipment Rental	Unchanged	0.00%	600	2,500	2,500
2-274 Insurance Premiums	Unchanged	0.00%	-	4,772	4,772
2-512 Clothing & Footwear	Increased	1.99%	30,000	35,100	35,800
2-519 General Supplies	Increased	3.13%	6,000	9,600	9,900
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	65,000	100,250	100,250
2-522 Tires, Batteries & Accessories	Increased	53.01%	10,500	10,300	15,760
2-731 Contribution to Local	Increased	10.00%	30,533	30,533	33,586
2-900 Amortization	Unchanged	0.00%	66,585	66,585	66,585
Total Expenses	Increased	3.84%	\$ 1,119,366	\$ 1,471,641	\$ 1,528,175
Net Total		4.02%	-\$ 1,052,781	-\$ 1,405,056	-\$ 1,461,590



# Costing Center Summary

28-10-00 Information Technology Admin General

Costing Center		Budget Year	2024
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 increase in software prices, new software and hiring of IT Consultancy services.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-121 Salaries and Wages	Increased	4.12%	\$ 293,861	\$ 293,861	\$ 305,960
2-145 WCB	New this year		6,470	-	5,510
2-149 Employer Contributions	Increased	15.87%	59,976	59,976	69,497
2-211 Travel & Subsistence	Increased	200.00%	100	500	1,500
2-214 Memberships, Registrations &	Increased	11.77%	13,456	14,315	16,000
2-217 Telephone	Decreased	8.16%	4,900	4,900	4,500
2-219-Hospitality	New this year		-	-	500
2-242 Technology	Increased	17.55%	640,375	640,375	752,746
2-249 Other Professional	Increased	2300.00%	200	2,000	48,000
2-263 Equipment Rental	Increased	34.71%	10,000	41,340	55,688
2-519 General Supplies	Increased	13.66%	38,678	41,000	46,600
2-521 Fuel, Oil & Antifreeze	New this year		757	-	1,500
Total Expenses	Increased	19.10%	\$ 1,068,773	\$ 1,098,267	\$ 1,308,000

OPERATING OVERVIEW

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:

- Post flood infrastructure inspections and repairs. Inclusive of 9 major culverts, roadway embankment failures and 19 bridge structure inspections and assessments.
- In-house repair of the major bridge Structure in Peers to provide residents access to their homes and businesses.
- Reconstruction of Range Road 171.

Construction of Cell #8 at landfill site in Hinton is in progress.

- 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 2024 with the following plans in mind:

- The transportation department has a short-term and long-term vision for capital and operating programs in to the next five to thirty years. Capital roads plan for 2024 includes \$3.75 million for reconstruction of gravel roads.
- \$1.4 million is assigned to bridge construction and rehabilitation.

Bridge File 07552 on Range Road 170A is planned for replacement, design and construction scheduled to commence in 2024.

\$2.5 millions assigned to replace bridge file 07552.

- Improved quality of service on facilities and street improvements.

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Infrastructure & Planning Services	\$	19,756,552	\$	47,261,258	-\$ 27,504,707
Transportation	\$	14,460,280	\$	26,808,327	-\$ 12,348,046
Street Lighting		-		196,268	- 196,268
Gravel		-		4,288,544	- 4,288,544
Bridges		370,100		3,890,324	- 3,520,224
Airport		92,889		459,882	- 366,993
Water		891,801		4,068,625	- 3,176,825
Wastewater		647,618		1,134,625	- 487,007
Solid Waste		2,947,964		5,082,356	- 2,134,393
Planning		55,900		1,042,307	- 986,407
Subdivision & Land Development		290,000		290,000	-

Costing Center Summary

32-10-00 Transportation General

Costing Center	32-10-00 Transportation	Budget Year	2024
Division	Infrastructure & Planning		
Function	32 - Transportation		

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

**Summary of Changes**  
Decrease under personal related expenses due to the elimination of overlapping positions and retirements.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420-Sale of Goods & Services	Not used		\$ 9,433	\$ -	\$ -
1-426 Dust Control Individuals	Unchanged	0.00%	83,329	11,000	11,000
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	105,000	105,000	105,000
1-920 Transfer from Reserves	Unchanged	0.00%	82,035	82,035	82,035
1-991 Offset Of Non Cash Item	Unchanged	0.00%	14,093,245	14,093,245	14,093,245
Total Revenues	Unchanged	0.00%	\$ 14,373,042	\$ 14,291,280	\$ 14,291,280
Expenses					
2-121 Salaries and Wages	Decreased	8.00%	\$ 3,194,023	\$ 3,294,023	\$ 3,030,643
2-141-Admin Casual/Seasonal Wages	Decreased	68.62%	57,782	57,782	18,131
2-145 WCB	Decreased	14.92%	70,323	70,323	59,829
2-149 Employer Contributions	Increased	4.72%	642,651	642,651	672,974
2-211 Travel & Subsistence	Unchanged	0.00%	4,000	4,000	4,000
2-214 Memberships, Registrations &	Unchanged	0.00%	5,000	7,000	7,000
2-217 Telephone	Unchanged	0.00%	17,500	17,500	17,500
2-219 Hospitality	Unchanged	0.00%	1,500	2,000	2,000
2-235 Engineering	Unchanged	0.00%	130,000	130,000	130,000
2-242 Technology	Unchanged	0.00%	20,012	20,012	20,012
2-252 Facility Maintenance	Increased	27.93%	95,000	105,750	135,290
2-253 Equipment Maintenance	Unchanged	0.00%	2,000	2,000	2,000
2-255 Vehicle Maintenance	Unchanged	0.00%	20,000	20,000	20,000
2-263 Equipment Rental	Unchanged	0.00%	500	500	500
2-271 Licences & Permits	Unchanged	0.00%	3,200	2,000	2,000
2-274 Insurance Premiums	Unchanged	0.00%	39,382	39,382	39,382
2-344-INFRAS PURCHASE OF RIGHT OF	Not used		6,076	-	-
2-512 Clothing & Footwear	Unchanged	0.00%	5,000	7,500	7,500
2-519 General Supplies	Increased	50.00%	10,000	5,000	7,500
2-521 Fuel, Oil & Antifreeze	Increased	11.11%	45,000	45,000	50,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	6,500	6,500	6,500
2-524 Consumable Tools	Unchanged	0.00%	7,500	7,500	7,500
2-543 Natural Gas	Increased	48.68%	100,000	81,337	120,928
2-544 Electricity	Increased	43.90%	90,156	90,156	129,735
2-545 Other Utilities	Increased	10.00%	10,000	3,159	3,475
2-551 Small Inventory Items	Unchanged	0.00%	1,500	1,500	1,500
2-764 Transfer to Reserves	Unchanged	0.00%	558,365	558,365	558,365
2-831 Debenture Interest	Increased	0.00%	36,959	36,959	36,959
2-832 Debenture Principal	Unchanged	0.00%	131,177	131,177	131,177
2-900 Amortization	Unchanged	0.00%	14,093,245	14,093,245	14,093,245
Total Expenses	Decreased	0.86%	\$ 19,404,351	\$ 19,482,322	\$ 19,315,647
Net Total		3.21%	-\$ 5,031,309	-\$ 5,191,042	-\$ 5,024,366

Costing Center Summary

32-10-18 Transportation East

Costing Center	32-10-18 Transportation	Budget Year	2024
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**  
Increase in brushing and summer road maintenance costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-920 Transfer from Reserves	Unchanged	0.00%	\$ 169,000	\$ 169,000	\$ 169,000
Total Revenues	Unchanged	0.00%	\$ 169,000	\$ 169,000	\$ 169,000
Expenses					
2-237 Gravel Patching	Unchanged	0.00%	\$ 15,000	\$ 15,000	\$ 15,000
2-240 Sign Installation	Unchanged	0.00%	8,500	8,500	8,500
2-243 Brushing	Increased	54.29%	120,000	120,000	185,150
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	100,000	100,000	100,000
2-245 Paved Road Maintenance Summer	Increased	44.97%	128,000	128,000	185,560
2-250 Railway Crossing Maintenance	Increased	5.33%	10,000	75,000	79,000
2-251 Grounds Maintenance	Increased	13.33%	135,000	135,000	153,000
2-253 Equipment Maintenance	Unchanged	0.00%	1,000	1,000	1,000
2-255 Vehicle Maintenance	Increased	50.00%	60,000	60,000	90,000
2-256 Dust Control	Unchanged	0.00%	73,000	75,000	75,000
2-257 Gravel Road Maintenance Winter	Increased	10.00%	140,000	140,000	154,000
2-258 Gravel Road Maintenance	Unchanged	0.00%	20,000	20,000	20,000
2-259 Ditching	Unchanged	0.00%	9,500	9,500	9,500
2-263 Equipment Rental	Unchanged	0.00%	1,000	1,000	1,000
2-519 General Supplies	Unchanged	0.00%	2,500	2,500	2,500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	185,000	185,000	185,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	16,000	16,000	16,000
2-524 Consumable Tools	Unchanged	0.00%	3,000	3,000	3,000
2-536 Beaver Control Materials	Increased	500.00%	2,500	2,500	15,000
2-539 Construction Maintenance	Unchanged	0.00%	125,000	115,000	115,000
Total Expenses	Increased	16.60%	\$ 1,155,000	\$ 1,212,000	\$ 1,413,210
Net Total		19.29%	-\$ 986,000	-\$ 1,043,000	-\$ 1,244,210

Costing Center Summary

32-10-67 Transportation West

Costing Center	32-10-67 Transportation	Budget Year	2024
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  
Increase in brushing, summer road maintenance costs and grounds maintenance.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-237 Gravel Patching	Unchanged	0.00%	\$ 100,000	\$ 100,000	\$ 100,000
2-240 Sign Installation	Unchanged	0.00%	20,000	20,000	20,000
2-243 Brushing	Increased	0.08%	185,000	185,000	185,150
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	510,000	500,000	500,000
2-245 Paved Road Maintenance Summer	Increased	66.32%	205,000	205,000	340,950
2-250 Railway Crossing Maintenance	Unchanged	0.00%	60,000	80,000	80,000
2-251 Grounds Maintenance	Increased	81.88%	160,000	160,000	291,000
2-253 Equipment Maintenance	Unchanged	0.00%	2,000	2,000	2,000
2-255 Vehicle Maintenance	Increased	25.00%	120,000	120,000	150,000
2-256 Dust Control	Unchanged	0.00%	545,000	550,000	550,000
2-257 Gravel Road Maintenance Winter	Unchanged	0.00%	745,000	745,000	745,000
2-258 Gravel Road Maintenance	Increased	6.03%	2,486,870	2,486,870	2,636,870
2-259 Ditching	Unchanged	0.00%	30,000	50,000	50,000
2-263 Equipment Rental	Unchanged	0.00%	2,500	3,500	3,500
2-519 General Supplies	Increased	150.00%	9,500	4,000	10,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	240,000	250,000	250,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	25,000	25,000	25,000
2-524 Consumable Tools	Unchanged	0.00%	5,000	5,000	5,000
2-536 Beaver Control Materials	Increased	900.00%	1,500	1,500	15,000
2-539 Construction Maintenance	Unchanged	0.00%	60,000	120,000	120,000
Total Expenses	Increased	8.31%	\$ 5,512,370	\$ 5,612,870	\$ 6,079,470

Costing Center Summary

32-15-## Street Lights All Locations

Costing Center	32-15-## Street Lights All	Budget Year	2024
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 + CPI Energy Index.

Budget Prior Year Comparison

32-15-18 Street Lights Evansburg

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	10.52%	\$ 64,490	\$ 64,490	\$ 71,275
Total Expenses	Increased	10.52%	\$ 64,490	\$ 64,490	\$ 71,275

32-15-29 Street Lights Wildwood

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	8.86%	\$ 44,778	\$ 44,778	\$ 48,745
Total Expenses	Increased	8.86%	\$ 44,778	\$ 44,778	\$ 48,745

32-15-31 Street Lights Mackay

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	6.79%	\$ 2,210	\$ 2,210	\$ 2,360
Total Expenses	Increased	6.79%	\$ 2,210	\$ 2,210	\$ 2,360

32-15-32 Street Lights Niton

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	8.82%	\$ 11,396	\$ 11,396	\$ 12,401
Total Expenses	Increased	8.82%	\$ 11,396	\$ 11,396	\$ 12,401

## Costing Center Summary

32-15-## Street Lights All Locations

32-15-44 Street Lights Peers

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	8.82%	\$ 14,966	\$ 14,966	\$ 16,286
Total Expenses	Increased	8.82%	\$ 14,966	\$ 14,966	\$ 16,286

32-15-79 Street Lights Marlboro

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	8.70%	\$ 5,481	\$ 5,481	\$ 5,957
Total Expenses	Increased	8.70%	\$ 5,481	\$ 5,481	\$ 5,957

32-15-81 Street Lights Robb

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	0.25%	\$ 21,030	\$ 21,030	\$ 21,084
Total Expenses	Increased	0.25%	\$ 21,030	\$ 21,030	\$ 21,084

32-15-83 Street Lights Cadomin

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	9.19%	\$ 9,956	\$ 9,956	\$ 10,872
Total Expenses	Increased	9.19%	\$ 9,956	\$ 9,956	\$ 10,872

32-15-87 Street Lights Brule

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-544 Electricity	Increased	7.86%	\$ 6,757	\$ 6,757	\$ 7,288
Total Expenses	Increased	7.86%	\$ 6,757	\$ 6,757	\$ 7,288

## Costing Center Summary

32-30-## Gravel All Locations

Costing Center	32-30-## Gravel All	Budget Year	2024
Division	Infrastructure & Planning		
Function	32 - Transportation		

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

**Summary of Changes**  
Changes based on current road conditions, historical maintenance actuals and future needs to maintain roadways.

Budget Prior Year Comparison

32-30-11 Gravel Entwistle

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-235 Engineering	Unchanged	0.00%	\$ 5,000	\$ 40,000	\$ 40,000
2-236 Regravel	Increased	14.18%	292,000	400,000	456,720
2-555 Gravel Purchase	Increased	0.40%	486,985	575,000	577,280
Total Expenses	Increased	5.81%	\$ 783,985	\$ 1,015,000	\$ 1,074,000

32-30-44 Gravel General

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-236 Regravel	Increased	22.85%	\$ 131,396	\$ 214,451	\$ 263,450
2-555 Gravel Purchase	Increased	31.30%	245,808	235,000	308,550
Total Expenses	Increased	27.27%	\$ 377,204	\$ 449,451	\$ 572,000

32-30-45 Gravel Williamson

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-236 Regravel	Increased	18.30%	\$ 97,534	\$ 100,000	\$ 118,300
2-555 Gravel Purchase	Increased	27.05%	189,118	200,000	254,100
Total Expenses	Increased	24.13%	\$ 286,652	\$ 300,000	\$ 372,400

32-30-53 Gravel Wolf Lake

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-236 Regravel	Increased	28.62%	\$ 704,872	\$ 780,000	\$ 1,003,200
Total Expenses	Increased	28.62%	\$ 704,872	\$ 780,000	\$ 1,003,200



## Costing Center Summary

32-30-## Gravel All Locations

32-30-55 Gravel Rosevear

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-236 Regravel	Increased	20.35%	\$ 137,900	\$ 170,000	\$ 204,600
2-555 Gravel Purchase	Increased	23.75%	333,118	440,000	544,500
Total Expenses	Increased	22.80%	\$ 471,018	\$ 610,000	\$ 749,100

32-30-79 Gravel Dandurand

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-236 Regravel	Increased	32.78%	\$ 129,908	\$ 132,717	\$ 176,220
2-555 Gravel Purchase	Increased	5.73%	181,794	290,000	306,624
Total Expenses	Increased	14.22%	\$ 311,702	\$ 422,717	\$ 482,844

32-30-85 Gravel Westridge

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-236 Regravel	Unchanged	0.00%	\$ 15,000	\$ 15,000	\$ 15,000
2-555 Gravel Purchase	Unchanged	0.00%	20,000	20,000	20,000
Total Expenses	Unchanged	0.00%	\$ 35,000	\$ 35,000	\$ 35,000

## Costing Center Summary

32-50-00 Bridges General

Costing Center	32-50-00 Bridges General	Budget Year	2024
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  
Increase on bridge file assessment, engineering and maintenance.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-840-Provincial Conditional Grants	Not used		\$ 157,500	\$ -	\$ -
1-920 Transfer from Reserves	Unchanged	0.00%	370,100	370,100	370,100
Total Revenues	Unchanged	0.00%	\$ 157,500	\$ 370,100	\$ 370,100
Expenses					
2-235 Engineering	Increased	10.33%	\$ 70,000	\$ 114,200	\$ 126,000
2-539 Construction Maintenance	Increased	57.59%	400,000	520,900	820,900
2-464 Transfer to Reserves	Unchanged	0.00%	2,943,424	2,943,424	2,943,424
Total Expenses	Increased	8.71%	\$ 3,413,424	\$ 3,578,524	\$ 3,890,324

## Costing Center Summary

33-10-00 Airport General

Costing Center	33-10-00 Airport General	Budget Year	2024
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**  
Increase in Facility Maintenance for roof slope package and septic system.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 79,389	\$ 79,389	\$ 79,389
1-560 Leases & Rentals	Unchanged	0.00%	13,500	13,500	13,500
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 92,889</b>	<b>\$ 92,889</b>	<b>\$ 92,889</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	8.40%	\$ 74,235	\$ 74,235	\$ 80,471
2-145 WCB	Increased	14.43%	1,000	1,406	1,609
2-149 Employer Contributions	Increased	16.34%	16,464	16,464	19,155
2-214 Memberships, Registrations &	Unchanged	0.00%	400	650	650
2-217 Telephone	Unchanged	0.00%	4,450	4,450	4,450
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	12,793	2,000	2,000
2-245 Paved Road Maintenance Summer	Increased	128.57%	5,250	5,250	12,000
2-249 Other Professional	Unchanged	0.00%	5,195	10,000	10,000
2-251 Grounds Maintenance	Increased	42.86%	3,500	3,500	5,000
2-252 Facility Maintenance	Increased	393.48%	23,000	23,000	113,500
2-255 Vehicle Maintenance	Unchanged	0.00%	8,500	8,500	8,500
2-271 Licences & Permits	Unchanged	0.00%	370	370	370
2-274 Insurance Premiums	Unchanged	0.00%	3,061	3,061	3,061
2-513 Janitorial	Unchanged	0.00%	500	500	500
2-519 General Supplies	Unchanged	0.00%	674	275	275
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	15,000	15,000	15,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	2,752	2,500	2,500
2-524 Consumable Tools	Unchanged	0.00%	41	350	350
2-543 Natural Gas	Increased	29.24%	5,911	5,911	7,639
2-544 Electricity	Increased	10.00%	9,716	9,716	10,688
2-731 Contribution to Local Government	Unchanged	0.00%	162,163	162,163	162,163
<b>Total Expenses</b>	<b>Increased</b>	<b>31.66%</b>	<b>\$ 354,975</b>	<b>\$ 349,302</b>	<b>\$ 459,882</b>
<b>Net Total</b>		<b>43.13%</b>	<b>-\$ 262,086</b>	<b>\$ 256,413</b>	<b>\$ 366,993</b>

## Costing Center Summary

41-10-00 Water General

Costing Center	41-10-00 Water General	Budget Year	2024
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**  
Increase under Technology and Other Professional due to cyber security upgrades.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
1-510 Penalties & Costs	Unchanged	0.00%	3,000	3,000	3,000
1-991 Offset Of Non Cash Item	Unchanged	0.00%	522,101	522,101	522,101
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 527,101</b>	<b>\$ 527,101</b>	<b>\$ 527,101</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	4.15%	\$ 263,000	\$ 286,065	\$ 297,948
2-145 WCB	Decreased	70.68%	5,725	19,690	5,773
2-149 Employer Contributions	Increased	18.14%	53,961	53,961	63,750
2-211 Travel & Subsistence	Unchanged	0.00%	3,000	5,000	5,000
2-214 Memberships, Registrations &	Unchanged	0.00%	4,000	5,000	5,000
2-217 Telephone	Unchanged	0.00%	8,750	8,750	8,750
2-242 Technology	Increased	233.77%	11,940	14,373	47,973
2-249 Other Professional	Increased	33.51%	35,000	185,000	247,000
2-252 Facility Maintenance	Decreased	88.89%	9,000	9,000	1,000
2-253 Equipment Maintenance	Unchanged	0.00%	6,024	7,500	7,500
2-255 Vehicle Maintenance	Unchanged	0.00%	27,583	20,000	20,000
2-274 Insurance Premiums	Unchanged	0.00%	11,219	11,219	11,219
2-512 Clothing & Footwear	Unchanged	0.00%	1,000	1,000	1,000
2-519 General Supplies	Unchanged	0.00%	4,600	7,000	7,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	40,000	50,000	50,000
2-551 Small Inventory Items	Unchanged	0.00%	2,000	2,000	2,000
2-764 Transfer to Reserves	Unchanged	0.00%	2,165,005	2,165,005	2,165,005
2-900 Amortization	Unchanged	0.00%	522,101	522,101	522,101
<b>Total Expenses</b>	<b>Increased</b>	<b>2.83%</b>	<b>\$ 3,173,908</b>	<b>\$ 3,372,663</b>	<b>\$ 3,468,018</b>
<b>Net Total</b>		<b>3.35%</b>	<b>-\$ 2,646,807</b>	<b>\$ 2,845,562</b>	<b>\$ 2,940,917</b>

## Costing Center Summary

41-10-## Water All Locations

Costing Center	41-10-## Water All	Budget Year	2024
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**  
Increases across the board for Facility Maintenance and Equipment Replacement due to the replacement of communication devices, chlorine analyzer, and firepump engine controller at various locations.

**Budget Prior Year Comparison**

**41-10-18 Water Evansburg**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 210,000	\$ 196,200	\$ 196,200
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 210,000</b>	<b>\$ 196,200</b>	<b>\$ 196,200</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 900	\$ 900	\$ 900
2-252 Facility Maintenance	Increased	31.25%	32,000	32,000	42,000
2-253 Equipment Maintenance	Increased	76.60%	50,000	50,000	88,300
2-519 General Supplies	Unchanged	0.00%	3,000	3,000	3,000
2-531 Chemicals	Unchanged	0.00%	8,200	8,200	8,200
2-539 Construction Maintenance	Unchanged	0.00%	2,000	5,000	5,000
2-543 Natural Gas	Increased	20.97%	4,089	4,089	4,947
2-544 Electricity	Increased	27.28%	22,097	22,097	28,126
<b>Total Expenses</b>	<b>Increased</b>	<b>44.05%</b>	<b>\$ 122,286</b>	<b>\$ 125,286</b>	<b>\$ 180,473</b>
<b>Net Total</b>		<b>-77.82%</b>	<b>\$ 87,714</b>	<b>\$ 70,914</b>	<b>\$ 15,727</b>

**41-10-29 Water Wildwood**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 80,000	\$ 71,500	\$ 71,500
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 80,000</b>	<b>\$ 71,500</b>	<b>\$ 71,500</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 4,500	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Increased	159.80%	41,000	25,000	64,950
2-519 General Supplies	Unchanged	0.00%	1,600	2,000	2,000
2-531 Chemicals	Unchanged	0.00%	8,200	8,200	8,200
2-539 Construction Maintenance	Unchanged	0.00%	1,500	5,500	5,500
2-543 Natural Gas	Decreased	15.30%	5,706	5,706	4,833
2-544 Electricity	Increased	6.38%	7,902	7,902	8,406
<b>Total Expenses</b>	<b>Increased</b>	<b>67.30%</b>	<b>\$ 70,408</b>	<b>\$ 58,809</b>	<b>\$ 98,390</b>
<b>Net Total</b>		<b>311.88%</b>	<b>\$ 9,592</b>	<b>\$ 12,691</b>	<b>-\$ 26,890</b>

## Costing Center Summary

41-10-## Water All Locations

**41-10-44 Water Peers**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 39,100	\$ 41,300	\$ 41,300
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 39,100</b>	<b>\$ 41,300</b>	<b>\$ 41,300</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
2-252 Facility Maintenance	Increased	78.95%	9,000	9,500	17,000
2-253 Equipment Maintenance	Unchanged	0.00%	25,000	25,000	25,000
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	3,770	3,770	3,770
2-531 Chemicals	Unchanged	0.00%	7,500	7,500	7,500
2-539 Construction Maintenance	Unchanged	0.00%	400	2,000	2,000
2-543 Natural Gas	Increased	36.41%	9,368	9,368	12,778
2-544 Electricity	Increased	26.23%	22,521	22,521	28,429
2-831 Debenture Interest	Increased	0.00%	29,800	33,126	33,126
2-832 Debenture Principal	Unchanged	0.00%	38,840	35,480	35,480
<b>Total Expenses</b>	<b>Increased</b>	<b>10.90%</b>	<b>\$ 152,199</b>	<b>\$ 154,265</b>	<b>\$ 171,083</b>
<b>Net Total</b>		<b>14.89%</b>	<b>-\$ 113,099</b>	<b>-\$ 112,965</b>	<b>-\$ 129,783</b>

**41-10-79 Water Marlboro**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 6,360	\$ 23,600	\$ 23,600
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 6,360</b>	<b>\$ 23,600</b>	<b>\$ 23,600</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 1,850	\$ 1,850	\$ 1,850
2-252 Facility Maintenance	Unchanged	0.00%	2,500	2,500	2,500
2-253 Equipment Maintenance	Unchanged	0.00%	10,000	19,000	19,000
2-519 General Supplies	Unchanged	0.00%	1,183	1,000	1,000
2-531 Chemicals	Unchanged	0.00%	4,700	4,700	4,700
2-543 Natural Gas	Increased	2.19%	1,625	1,625	1,661
2-544 Electricity	Increased	9.50%	5,556	5,556	6,084
<b>Total Expenses</b>	<b>Increased</b>	<b>1.55%</b>	<b>\$ 27,414</b>	<b>\$ 36,231</b>	<b>\$ 36,794</b>
<b>Net Total</b>		<b>4.46%</b>	<b>-\$ 21,054</b>	<b>-\$ 12,631</b>	<b>-\$ 13,194</b>

**41-10-83 Water Cadomin**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 900	\$ 1,800	\$ 1,800
2-252 Facility Maintenance	Increased	50.00%	3,000	3,000	4,500
2-253 Equipment Maintenance	Increased	135.14%	17,500	18,500	43,500
2-519 General Supplies	Unchanged	0.00%	528	500	500
2-531 Chemicals	Unchanged	0.00%	2,200	2,200	2,200
2-539 Construction Maintenance	Unchanged	0.00%	1,500	2,000	2,000
2-544 Electricity	Increased	44.73%	4,026	4,026	5,827
<b>Total Expenses</b>	<b>Increased</b>	<b>88.37%</b>	<b>\$ 29,654</b>	<b>\$ 32,026</b>	<b>\$ 60,327</b>

Costing Center Summary

41-10-## Water All Locations

41-10-87 Water Brule

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 33,000	\$ 32,100	\$ 32,100
Total Revenues	Unchanged	0.00%	\$ 33,000	\$ 32,100	\$ 32,100
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,680	\$ 1,680	\$ 1,680
2-252 Facility Maintenance	Unchanged	0.00%	4,500	5,500	5,500
2-253 Equipment Maintenance	Unchanged	0.00%	35,000	35,000	35,000
2-519 General Supplies	Unchanged	0.00%	1,000	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	2,000
2-543 Natural Gas	Increased	41.04%	1,276	1,276	1,800
2-544 Electricity	Decreased	12.75%	4,081	4,081	3,561
Total Expenses	Increased	0.01%	\$ 52,537	\$ 53,537	\$ 53,540
Net Total		0.02%	-\$ 19,537	-\$ 21,437	-\$ 21,440

Costing Center Summary

42-10-00 Wastewater General

Costing Center	42-10-00 Wastewater	Budget Year	2024
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	Revenue is unchanged with an overall increase in expenses.		

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420-Sale of Goods & Services	Not used this		\$ 2,091	\$ -	\$ -
1-991 Offset Of Non Cash Item	Unchanged	0.00%	351,908	351,908	351,908
Total Revenues	Unchanged	0.00%	\$ 2,091	\$ 351,908	\$ 351,908
Expenses					
2-121 Salaries and Wages	Increased	4.15%	\$ 263,000	\$ 286,065	\$ 297,948
2-145 WCB	New this year		5,725	-	5,773
2-149 Employer Contributions	Increased	18.14%	53,961	53,961	63,750
2-249 Other Professional	Unchanged	0.00%	5,000	12,000	12,000
2-252 Facility Maintenance	Increased	8.89%	108,000	135,000	147,000
2-274 Insurance Premiums	Unchanged	0.00%	3,187	3,187	3,187
2-519 General Supplies	Unchanged	0.00%	2,000	5,000	5,000
2-900 Amortization	Unchanged	0.00%	351,908	351,908	351,908
Total Expenses	Increased	4.66%	\$ 792,781	\$ 847,120	\$ 886,566
Net Total		7.97%	-\$ 790,690	-\$ 495,212	-\$ 534,658

## Costing Center Summary

42-10-## Wastewater All Locations

Costing Center	42-10-## Wastewater All	Budget Year	2024
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**  
General increase in facility maintenance due to the replacements of pipes, valves and panels at various locations.

**Budget Prior Year Comparison**

**42-10-18 Wastewater Evansburg**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 118,000	\$ 101,800	\$ 101,800
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 118,000</b>	<b>\$ 101,800</b>	<b>\$ 101,800</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 650	\$ 650	\$ 650
2-252 Facility Maintenance	Increased	200.00%	15,000	25,000	75,000
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
2-539 Construction Maintenance	Unchanged	0.00%	3,100	5,000	5,000
2-543 Natural Gas	Decreased	1.47%	1,152	1,152	1,135
2-544 Electricity	Increased	21.15%	9,437	9,437	11,433
<b>Total Expenses</b>	<b>Increased</b>	<b>123.06%</b>	<b>\$ 30,339</b>	<b>\$ 42,239</b>	<b>\$ 94,218</b>
<b>Net Total</b>		<b>87.27%</b>	<b>\$ 87,661</b>	<b>\$ 59,561</b>	<b>\$ 7,582</b>

**42-10-29 Wastewater Wildwood**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 33,500	\$ 33,500	\$ 33,500
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 500	\$ 650	\$ 650
2-252 Facility Maintenance	Increased	48.57%	35,000	7,000	10,400
2-253 Equipment Maintenance	Unchanged	0.00%	3,314	3,500	3,500
2-519 General Supplies	Unchanged	0.00%	600	600	600
2-539 Construction Maintenance	Unchanged	0.00%	1,200	4,000	4,000
2-544 Electricity	Increased	26.10%	9,096	9,096	11,470
<b>Total Expenses</b>	<b>Increased</b>	<b>23.24%</b>	<b>\$ 49,710</b>	<b>\$ 24,846</b>	<b>\$ 30,620</b>
<b>Net Total</b>		<b>-66.72%</b>	<b>-\$ 16,210</b>	<b>\$ 8,654</b>	<b>\$ 2,880</b>

## Costing Center Summary

42-10-## Wastewater All Locations

**42-10-32 Wastewater Niton**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 11,769	\$ 10,450	\$ 10,450
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 11,769</b>	<b>\$ 10,450</b>	<b>\$ 10,450</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 7,500	\$ 7,500	\$ 7,500
2-253 Equipment Maintenance	Unchanged	0.00%	250	250	250
2-539 Construction Maintenance	Unchanged	0.00%	500	500	500
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>
<b>Net Total</b>		<b>0.00%</b>	<b>\$ 3,519</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>

**42-10-44 Wastewater Peers**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 28,400	\$ 71,100	\$ 71,100
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 28,400</b>	<b>\$ 71,100</b>	<b>\$ 71,100</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 17,000	\$ 34,000	\$ 34,000
2-253 Equipment Maintenance	Unchanged	0.00%	1,000	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	1,860	500	500
2-539 Construction Maintenance	Unchanged	0.00%	500	500	500
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 20,360</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
<b>Net Total</b>		<b>0.00%</b>	<b>\$ 8,040</b>	<b>\$ 35,100</b>	<b>\$ 35,100</b>

**42-10-55 Wastewater Pinedale**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 5,796	\$ 5,450	\$ 5,450
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 5,796</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Unchanged	0.00%	\$ -	\$ 3,000	\$ 3,000
2-539 Construction Maintenance	Unchanged	0.00%	-	500	500
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>Net Total</b>		<b>0.00%</b>	<b>\$ 5,796</b>	<b>\$ 1,950</b>	<b>\$ 1,950</b>



Costing Center Summary

42-10-## Wastewater All Locations

42-10-81 Wastewater Robb

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 49,600	\$ 60,500	\$ 60,500
Total Revenues	Unchanged	0.00%	\$ 49,600	\$ 60,500	\$ 60,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 725	\$ 725	\$ 725
2-252 Facility Maintenance	Unchanged	0.00%	17,500	16,000	16,000
2-253 Equipment Maintenance	Decreased	77.50%	-	40,000	9,000
2-519 General Supplies	Unchanged	0.00%	100	100	100
2-539 Construction Maintenance	Unchanged	0.00%	750	750	750
2-543 Natural Gas	Increased	15.82%	969	969	1,123
2-544 Electricity	Increased	4.29%	4,279	4,279	4,463
Total Expenses	Decreased	48.81%	\$ 24,323	\$ 62,823	\$ 32,160
Net Total		1319.95%	\$ 25,277	-\$ 2,323	\$ 28,340

42-10-83 Wastewater Cadomin

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 13,860	\$ 12,910	\$ 12,910
Total Revenues	Unchanged	0.00%	\$ 13,860	\$ 12,910	\$ 12,910
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 3,500	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Unchanged	0.00%	29,000	29,000	29,000
2-539 Construction Maintenance	Unchanged	0.00%	1,000	1,000	1,000
2-544 Electricity	Decreased	18.33%	10,788	10,788	8,811
Total Expenses	Decreased	4.37%	\$ 44,288	\$ 45,288	\$ 43,311
Net Total		6.11%	-\$ 30,428	-\$ 32,378	-\$ 30,401

Costing Center Summary

43-10-00 Solid Waste General

Costing Center	43-10-00 Solid Waste	Budget Year	2024
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  
Contribution to WYRWMA Cell #8 in 2023.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-920 Transfer from Reserves	Decreased	89.31%	\$ 371,642	\$ 467,842	\$ 50,000
1-991 Offset Of Non Cash Item	Unchanged	0.00%	41,984	41,984	41,984
Total Revenues	Decreased	81.96%	\$ 413,626	\$ 509,826	\$ 91,984
Expenses					
2-121 Salaries and Wages	Decreased	6.70%	\$ 32,929	\$ 41,408	\$ 38,631
2-145 WCB	New this year		729	-	674
2-149 Employer Contributions	Increased	5.71%	6,318	7,280	7,695
2-249 Other Professional	Decreased	66.67%	60,000	150,000	50,000
2-252 Facility Maintenance	Increased	1.74%	1,460,445	1,554,136	1,581,217
2-271 Licences & Permits	Decreased	2.34%	15,000	51,200	50,000
2-274 Insurance Premiums	Increased	2.99%	8,500	8,583	8,840
2-519 General Supplies	Increased	5.71%	3,500	3,500	3,700
2-539 Construction Maintenance	Unchanged	0.00%	5,100	6,500	6,500
2-731 Contribution to Local Government	Decreased	90.43%	350,142	350,142	33,500
2-764 Transfer to Reserves	Increased	3.30%	31,500	31,500	32,540
2-900 Amortization	Unchanged	0.00%	41,984	41,984	41,984
Total Expenses	Decreased	17.40%	\$ 2,016,146	\$ 2,246,232	\$ 1,855,281
Net Total		1.55%	-\$ 1,602,520	-\$ 1,736,406	-\$ 1,763,298

Costing Center Summary

43-10-## Solid Waste All Locations

Costing Center	43-10-## Solid Waste All	Budget Year	2024
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

Budget Prior Year Comparison

43-10-18 Solid Waste Evansburg

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	18.06%	\$ 73,801	\$ 65,900	\$ 77,803
Total Revenues	Increased	18.06%	\$ 73,801	65,900	77,803
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 63,500	\$ 70,240	\$ 70,240
Total Expenses	Unchanged	0.00%	\$ 63,500	70,240	70,240
Net Total		-274.26%	\$ 10,301	- 4,340	7,563

43-10-29 Solid Waste Wildwood

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	18.83%	\$ 28,795	\$ 25,480	\$ 30,277
Total Revenues	Increased	18.83%	\$ 28,795	\$ 25,480	\$ 30,277
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 29,000	\$ 30,650	\$ 30,650
Total Expenses	Unchanged	0.00%	\$ 29,000	\$ 30,650	\$ 30,650
Net Total		-92.79%	-\$ 205	-\$ 5,170	-\$ 373

43-10-67 Solid Waste Edson

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-731 Contribution to Local Government	Increased	5.00%	\$ 131,941	\$ 131,941	\$ 138,538
2-731 Contracted Services (Recycling Agreement)	Increased	3.00%	232,764	232,764	239,747
Total Expenses	Increased	3.72%	\$ 232,764	\$ 364,705	\$ 378,285

Costing Center Summary

43-10-## Solid Waste All Locations

43-10-85 West Yellowhead Regional Waste Management Authority

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenue					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 420,000	\$ 150,000	\$ 150,000
1-420 Sale of Goods & Services	Increased	0.86%	3,170,348	2,083,900	2,101,900
1-510 Penalties & Costs	Unchanged	0.00%	1,512	16,000	16,000
1-920 Transfer from Reserves	New this year		-	-	60,000
1-990 Other Revenues	Unchanged	0.00%	35,000	35,000	35,000
1-991 Offset Of Non Cash Item Amortizat	Unchanged	0.00%	385,000	385,000	385,000
Total Revenue	Increased	2.92%	\$ 4,011,860	\$ 2,669,900	\$ 2,747,900
Expenses					
2-121 Salaries and Wages	Decreased	4.14%	\$ 79,800	\$ 85,484	\$ 81,946
2-145 WCB	New this year		1,701	-	1,572
2-149 Employer Contributions	Increased	9.66%	14,744	15,739	17,259
2-211 Travel & Susbsistence	Increased	2.73%	1,500	3,000	3,082
2-214 Memberships, Registrations & Trai	Increased	25.00%	2,000	2,000	2,500
2-216 Postage & Courier	Increased	1.98%	36	1,061	1,082
2-217 Telephone	Increased	3.02%	1,541	2,122	2,186
2-221 Advertising	Increased	2.98%	1,040	1,040	1,071
2-233 Audit	Decreased	12.50%	20,000	20,000	17,500
2-235 Engineering	Unchanged	0.00%	40,013	56,100	56,100
2-242 Technology	Unchanged	0.00%	1,000	3,500	3,500
2-249 Other Professional	Increased	14.18%	732,789	756,200	863,427
2-251 Grounds Maintenance	Increased	6.11%	65,000	98,200	104,200
2-252 Facility Maintenance	New this year		17,900	-	7,000
2-253 Equipment Maintenance	Increased	0.04%	70,000	126,500	126,545
2-262 Facility Rental	New this year		1,000	-	2,000
2-263 Equipment Rental	Decreased	20.00%	200	10,000	8,000
2-271 Licences & Permits	Increased	7.58%	55,000	39,040	42,000
2-274 Insurance Premiums	Unchanged	0.00%	10,000	10,000	10,000
2-519 General Supplies	Increased	33.33%	1,500	1,500	2,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	7,000	10,000	10,000
2-544 Electricity	Increased	3.01%	7,650	7,650	7,880
2-731-Contribution to Local Government	Not used		20,372	-	-
2-764 Transfer to Reserves	Decreased	4.27%	1,028,264	1,028,264	984,400
2-814 Service Charges and Exchange	Increased	3.00%	3,000	5,000	5,150
2-900 Amortization	Unchanged	0.00%	385,000	385,000	385,000
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	2,500	2,500	2,500
Total Expenses	Increased	2.92%	\$ 2,570,549	\$ 2,669,900	\$ 2,747,900
Net Total			\$ 1,441,311	\$ -	\$ -

## Costing Center Summary

61-10-00 Planning General

Costing Center	61-10-00 Planning General	Budget Year	2024
Division	Infrastructure & Planning		
Function	61 - Planning		

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

**Summary of Changes**  
Decrease under Other Professional, for the municipal development plan re-write.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 3,860	\$ 7,500	\$ 7,500
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	21,938	20,000	20,000
1-525 Subdivision Permits & Fees	Unchanged	0.00%	7,118	15,000	15,000
1-920 Transfer from Reserves	Decreased	64.29%	22,344	35,000	12,500
Total Revenues	Decreased	29.03%	\$ 55,259	\$ 77,500	\$ 55,000
Expenses					
2-121 Salaries and Wages	Increased	2.78%	\$ 552,965	\$ 691,134	\$ 710,362
2-145 WCB	Decreased	20.99%	16,877	16,877	13,334
2-149 Employer Contributions	Increased	14.71%	125,168	132,217	151,661
2-214 Memberships, Registrations &	Unchanged	0.00%	5,200	6,000	6,000
2-217 Telephone	Unchanged	0.00%	969	1,350	1,350
2-219 Hospitality	Unchanged	0.00%	225	250	250
2-240 Sign Installation	Increased	33.33%	4,100	3,000	4,000
2-249 Other Professional	Decreased	41.49%	75,000	235,000	137,500
2-519 General Supplies	Unchanged	0.00%	600	500	500
2-521 Fuel, Oil & Antifreeze	Decreased	25.00%	1,055	4,000	3,000
Total Expenses	Decreased	5.72%	\$ 782,159	\$ 1,090,329	\$ 1,027,957
Net Total		3.94%	-\$ 726,900	-\$ 1,012,829	-\$ 972,957

## Costing Center Summary

61-20-00 Planning SDAB

Costing Center	61-20-00 Planning SDAB	Budget Year	2024
Division	Infrastructure & Planning		
Function	61 - Planning		

**Description**  
This cost center captures expenditures for the Planning SDBA.

**Summary of Changes**

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Actuals	2023 Amount	2024 Amount
Revenues					
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	\$ 900	\$ 900	\$ 900
Total Revenues	Unchanged	0.00%	\$ 900	\$ 900	\$ 900
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 500	\$ 4,000	\$ 4,000
2-211 Travel & Subsistence	Unchanged	0.00%	-	1,000	1,000
2-214 Memberships, Registrations &	Unchanged	0.00%	-	5,000	5,000
2-219 Hospitality	Unchanged	0.00%	-	600	600
2-249 Other Professional	Unchanged	0.00%	-	3,750	3,750
Total Expenses	Unchanged	0.00%	\$ 500	\$ 14,350	\$ 14,350
Net Total		0.00%	\$ 400	-\$ 13,450	-\$ 13,450

# Costing Center Summary

66-10-00 Subdivision & Land Development General

Costing Center

66-10-00 Subdivision &

Budget Year

2024

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

Decrease in costs associated to brule subdivision drainage, hamlet subdivision design and survey and Node 9 economic development.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Actuals	2023 Amount	2024 Amount
Revenues					
1-570 Land Sales & Cemetery Plots	Unchanged	0.00%	\$ 32,000	\$ 30,000	\$ 30,000
1-920 Transfer from Reserves	Decreased	45.83%	480,000	480,000	260,000
Total Revenues	Decreased	43.14%	\$ 512,000	\$ 510,000	\$ 290,000
Expenses					
2-249 Other Professional	Increased	770.00%	\$ 24,280	\$ 30,000	\$ 261,000
2-764 Transfer to Reserves	Decreased	93.96%	29,000	480,000	29,000
Total Expenses	Decreased	43.14%	\$ 53,280	\$ 510,000	\$ 290,000
Net Total		0.00%	\$ 458,720	\$ -	\$ -

OPERATING OVERVIEW

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

As we look back on the year, we are proud to acknowledge the successes we achieved despite the hardships we faced due to multiple natural disasters. Our department played a crucial role in providing support services, including temporary shelter, supplies, and assistance to displaced residents. As we recovered from these disasters and transitioned back into normal operations, our department was able to complete several projects and initiatives:

- Celebrated Robb’s Centennial with a historical display, geocache, and heritage presentation and hosted the first Heritage Bus Tour since 2019.
- Completed the Evansburg Cemetery lookout, along with new landscaping and plot markers; Mountain Park Cemetery fences were refinished, and several headstones were rehabilitated.
- Purchased and implemented the use of FoamStream, and hosted several agricultural-related events, workshops, and contests that have had over 320 participants.
- Hired a horticultural summer staff who assisted residents with soil testing and pest and disease ID throughout the months of May to September.
- Community Volunteer Income Tax program.
- Implementation of the Social Needs Assessment process.
- Installation of a multi-use asphalt pump track in Cadomin.

MOVING FORWARD

We envision a strong community as one where every individual is supported to maximize their potential, achieve their goals, and enhance their quality of life and social well-being. As we move forward, you will see the commitment to building an active, engaged, and connected County through several initiatives and projects.

- Conducting three historical bus tours in the West/Central, Coal Branch and East end of the County and creation of a County history site featuring historical vignettes of our region.
- Installation of a 48-niche columbarium in the Evansburg Cemetery and implementation of a new cemetery management software and completion of Cadomin Cemetery Trail repairs/upgrades.
- Investigate bio-control options for Yellowhead County’s most sensitive areas.
- Expand and further develop our Agricultural Services horticulture position.
- Installation of pickleball systems in our outdoor rinks.
- Grand Opening of the Cadomin Community Hall and Cadomin pump track.
- Expansion of library services.
- Re-establish after-school programming throughout communities in the County.
- Breaking ground on the YCE Multiplex Project; a facility encompassing two ice arenas, an aquatics centre, curling rink, gymnasium, and walking track.

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
Community Services	\$ 1,966,660	\$ 8,942,666	-\$ 6,976,006
FCSS	\$ 408,215	\$ 1,080,141	-\$ 671,927
Cemeteries	14,282	53,982	- 39,700
Agriculture	353,930	1,527,753	- 1,173,823
Recreation	807,648	3,741,385	- 2,933,737
Parks & Campgrounds	207,099	1,245,215	- 1,038,116
Libraries	72,985	832,536	- 759,551
Historical Services	102,500	461,652	- 359,152



Costing Center Summary

51-10-00 FCSS General

Costing Center	51-10-00 FCSS General	Budget Year	2024
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**  
Decrease due to lower Social Needs Assessment Consultant costs and an increase in the Provincial Grant revenue.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 57,352	\$ 55,919	\$ 55,919
1-429 Course Registrations	Unchanged	0.00%	4,000	4,080	4,080
1-590 Donations, Contributions, Rebates	Decreased	91.38%	-	2,900	250
1-840 Provincial Conditional Grants	Increased	4.50%	325,871	315,232	329,417
1-991 Offset Of Non Cash Item	Unchanged	0.00%	3,549	3,549	3,549
Amortization					
Total Revenues	Increased	3.02%	\$ 390,772	\$ 381,680	\$ 393,215
Expenses					
2-121 Salaries and Wages	Increased	5.25%	\$ 209,000	\$ 199,800	\$ 210,287
2-141 Admin Casual/Seasonal Wages	New this year		-	-	7,896
2-145 WCB	Decreased	80.28%	4,532	19,690	3,883
2-149 Employer Contributions	Increased	31.70%	41,600	35,362	46,574
2-211 Travel & Subsistence	Decreased	8.75%	3,250	4,000	3,650
2-214 Memberships, Registrations & Training	Increased	53.33%	4,500	4,500	6,900
2-217 Telephone	Unchanged	0.00%	1,480	1,480	1,480
2-219 Hospitality	Increased	550.00%	500	500	3,250
2-221 Advertising	Unchanged	0.00%	3,000	3,000	3,000
2-233 Audit	Unchanged	0.00%	1,500	1,500	1,500
2-249 Other Professional	Decreased	61.48%	68,000	67,500	26,000
2-255 Vehicle Maintenance	Unchanged	0.00%	3,000	3,000	3,000
2-262 Facility Rental	Unchanged	0.00%	500	500	500
2-265-Vehicle Rental	New this year		-	-	7,500
2-274 Insurance Premiums	Unchanged	0.00%	1,028	1,028	1,028
2-512 Clothing & Footwear	Decreased	16.67%	300	300	250
2-519 General Supplies	Decreased	0.71%	5,000	7,000	6,950
2-521 Fuel, Oil & Antifreeze	Increased	25.00%	3,500	4,000	5,000
2-770 Contribution to Organizations	Decreased	21.79%	18,000	39,000	30,500
2-900 Amortization	Unchanged	0.00%	3,549	3,549	3,549
Total Expenses	Decreased	5.82%	\$ 372,239	\$ 395,709	\$ 372,697
Net Total		246.25%	\$ 18,533	-\$ 14,029	\$ 20,518

Costing Center Summary

51-10-67 FCSS Edson

Costing Center	51-10-67 FCSS Edson	Budget Year	2024
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**  
based on agreement.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-731 Contribution to Local Government	Increased	18.41%	\$ 114,465	\$ 114,465	\$ 135,536
Total Expenses	Increased	18.41%	\$ 114,465	\$ 114,465	\$ 135,536

Costing Center Summary

51-10-85 FCSS Hinton

Costing Center	51-10-85 FCSS Hinton	Budget Year	2024
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**  
Based on agreement.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-731 Contribution to Local Government	Decreased	3.04%	\$ 25,995	\$ 25,995	\$ 25,206
Total Expenses	Decreased	3.04%	\$ 25,995	\$ 25,995	\$ 25,206

## Costing Center Summary

51-20-00 FCSS Board

Costing Center	51-20-00 FCSS Board	Budget Year	2024
Division	Community Services		
Function	51 - Family & Community		

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

**Summary of Changes**  
Increase in costs related to conferences.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-159 Board Honorarium	Increased	10.00%	\$ 18,000	\$ 18,000	\$ 19,800
2-211 Travel & Subsistence	Increased	48.33%	6,000	6,000	8,900
2-214 Memberships, Registrations & Training	Unchanged	0.00%	3,700	3,700	3,700
Total Expenses	Increased	16.97%	\$ 27,700	\$ 27,700	\$ 32,400

## Costing Center Summary

51-30-00 FCSS Youth

Costing Center	51-30-00 FCSS Youth	Budget Year	2024
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**  
Increase in Admin Casual/Seasonal and Employer Contributions due to an increase in seasonal staffing.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-121 Salaries and Wages	Increased	4.98%	\$ 13,496	\$ 84,680	\$ 88,896
2-149 Admin Casual/Seasonal Wages	Increased	19.85%	35,525	28,947	34,693
2-145 WCB	New this year		1,608	-	2,690
2-149 Employer Contributions	Increased	32.11%	4,679	17,877	23,618
2-211 Travel & Subsistence	Increased	1.82%	-	1,375	1,400
2-214 Memberships, Registrations & Training	Unchanged	0.00%	410	900	900
2-217 Telephone	Unchanged	0.00%	696	696	696
2-219 Hospitality	Unchanged	0.00%	250	1,500	1,500
2-249 Other Professional	Unchanged	0.00%	500	5,000	5,000
2-262 Facility Rental	Unchanged	0.00%	-	400	400
2-265 Vehicle Rental	Unchanged	0.00%	125	1,500	1,500
2-519 General Supplies	Unchanged	0.00%	2,500	5,800	5,800
Total Expenses	Increased	12.39%	\$ 59,789	\$ 148,675	\$ 167,093

## Costing Center Summary

51-40-00 FCSS Children's Support

Costing Center	51-40-00 FCSS Children's	Budget Year	2024
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**  
Increase in Admin Casual/Seasonal and Employer Contributions due to an increase in staffing.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-121 Salaries and Wages	Increased	3.00%	\$ 86,307	\$ 86,307	\$ 88,896
2-141 Admin Casual/Seasonal Wages	Increased	118.18%	-	12,129	26,462
2-145 WCB	New this year		1,875	-	2,515
2-149 Employer Contributions	Increased	26.45%	17,000	17,997	22,758
2-211 Travel & Subsistence	Increased	20.00%	586	500	600
2-214 Memberships, Registrations & Training	Decreased	20.00%	550	1,000	800
2-217 Telephone	Unchanged	0.00%	900	1,016	1,016
2-219 Hospitality	Increased	29.41%	1,500	1,700	2,200
2-249 Other Professional	Increased	16.67%	3,268	3,000	3,500
2-262 Facility Rental	Unchanged	0.00%	1,500	1,500	1,500
2-519 General Supplies	Unchanged	0.00%	3,500	3,500	3,500
Total Expenses	Increased	19.51%	\$ 116,986	\$ 128,649	\$ 153,748

Costing Center Summary

51-60-00 FCSS Seniors Support

Costing Center 51-60-00 FCSS Seniors Budget Year 2024  
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  
Overall increase.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 13,000	\$ 15,000	\$ 15,000
Total Revenues	Unchanged	0.00%	\$ 13,000	\$ 15,000	\$ 15,000
Expenses					
2-121 Salaries and Wages	Decreased	3.44%	\$ 92,061	\$ 92,061	\$ 88,896
2-141-Admin Casual/Seasonal Wages	Increased	7.12%	37,000	43,222	46,300
2-145 WCB	New this year		2,700	-	2,935
2-149 Employer Contributions	Increased	30.19%	23,100	18,846	24,536
2-211 Travel & Subsistence	Unchanged	0.00%	17,804	17,804	17,804
2-214 Memberships, Registrations & Training	Increased	47.62%	700	1,050	1,550
2-217 Telephone	Unchanged	0.00%	2,040	2,040	2,040
2-219 Hospitality	Increased	15.38%	2,500	3,250	3,750
2-249 Other Professional	Increased	20.00%	450	1,000	1,200
2-265 Vehicle Rental	Unchanged	0.00%	-	2,000	2,000
2-519 General Supplies	Increased	25.64%	1,950	1,950	2,450
Total Expenses	Increased	5.59%	\$ 180,305	\$ 183,223	\$ 193,462
Net Total		6.09%	-\$ 167,305	-\$ 168,223	-\$ 178,462

Costing Center Summary

56-10-00 Cemeteries General

Costing Center 56-10-00 Cemeteries Budget Year 2024  
Division Community Services  
Function 56 - Cemeteries

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

Summary of Changes  
Increase due to Cemetery Management Software and Grounds Maintenance with a decrease in Facility Maintenance.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 4,700	\$ 9,000	\$ 9,000
1-570 Land Sales & Cemetery Plots	Decreased	19.64%	950	5,600	4,500
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	782	782	782
Total Revenues	Decreased	7.15%	\$ 6,432	\$ 15,382	\$ 14,282
Expenses					
2-214-Memberships, Registrations &	New this year		\$ -	\$ -	\$ 800
2-249-Other Professional	New this year		-	-	14,500
2-251 Grounds Maintenance	Increased	350.00%	2,500	5,000	22,500
2-252 Facility Maintenance	Decreased	100.00%	20,000	22,500	-
2-521-Fuel, Oil & Antifreeze	New this year		-	-	400
2-770 Contribution to Organizations	Unchanged	0.00%	13,000	15,000	15,000
2-900 Amortization	Unchanged	0.00%	782	782	782
Total Expenses	Increased	24.72%	\$ 36,282	\$ 43,282	\$ 53,982
Net Total		42.29%	-\$ 29,850	-\$ 27,900	-\$ 39,700

Costing Center Summary

63-10-00 Agriculture General

Costing Center 63-10-00 Agriculture Budget Year 2024  
Division Community Services  
Function 63 - Agricultural Services

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

Summary of Changes  
Overall change due to increase in varoius expenses. Decrease in revenue and offsetting expese due to lower costs associated to the Mountain Pine Beetle Program.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-420 Sale of Goods & Services	Decreased	39.14%	\$ 19,000	\$ 99,326	\$ 60,450
1-429-Course Registrations	Not used		60	-	-
1-560 Leases & Rentals	Increased	8.00%	200	250	270
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	300	500	500
1-840 Provincial Conditional Grants	Decreased	30.58%	275,000	340,687	236,507
1-920 Transfer from Reserves	Unchanged	0.00%	500	1,000	1,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	55,203	55,203	55,203
Total Revenues	Decreased	28.78%	\$ 350,263	\$ 496,966	\$ 353,930
Expenses					
2-121 Salaries and Wages	Increased	3.99%	\$ 470,000	\$ 453,228	\$ 471,332
2-141-Admin Casual/Seasonal Wages	Decreased	0.06%	182,000	264,380	264,234
2-145 WCB	Decreased	10.84%	15,724	16,877	15,047
2-149 Employer Contributions	Increased	39.72%	119,000	89,855	125,543
2-211 Travel & Subsistence	Increased	28.89%	4,500	4,500	5,800
2-214 Memberships, Registrations & Training	Increased	85.71%	6,000	7,000	13,000
2-217 Telephone	Increased	106.61%	3,870	2,420	5,000
2-219 Hospitality	Decreased	14.91%	2,500	2,938	2,500
2-221 Advertising	Unchanged	0.00%	1,500	3,500	3,500
2-249 Other Professional	Decreased	43.10%	113,500	234,140	133,220
2-251 Grounds Maintenance	Increased	35.97%	3,670	40,635	55,250
2-253 Equipment Maintenance	Increased	18.16%	9,540	8,040	9,500
2-255 Vehicle Maintenance	Increased	54.06%	17,280	14,280	22,000
2-262 Facility Rental	Decreased	28.57%	300	560	400
2-265 Vehicle Rental	Decreased	45.82%	-	1,938	1,050
2-274 Insurance Premiums	Unchanged	0.00%	10,250	3,453	3,453
2-512 Clothing & Footwear	Unchanged	0.00%	3,621	3,621	3,621
2-519 General Supplies	Unchanged	0.00%	13,000	14,800	14,800
2-521 Fuel, Oil & Antifreeze	Decreased	18.00%	32,000	40,000	32,800
2-522 Tires, Batteries & Accessories	Increased	35.71%	7,000	7,000	9,500
2-531 Chemicals	Unchanged	0.00%	205,073	210,000	210,000
2-551 Small Inventory Items	Increased	170.97%	1,414	1,550	4,200
2-770 Contribution to Organizations	Increased	28.57%	35,000	35,000	45,000
2-900 Amortization	Unchanged	0.00%	55,203	55,203	55,203
Total Expenses	Decreased	0.59%	\$ 1,311,945	\$ 1,514,919	\$ 1,505,953
Net Total		13.17%	-\$ 961,682	-\$ 1,017,952	-\$ 1,152,023

Costing Center Summary

63-20-00 Agriculture Services Board

Costing Center 63-20-00 Agriculture Budget Year 2024  
Division Community Services  
Function 63 - Agricultural Services

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

Summary of Changes  
Small increase in board honorarium and conference costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-159 Board Honorarium	Increased	6.67%	\$ 8,700	\$ 12,000	\$ 12,800
2-211 Travel & Subsistence	Increased	16.67%	6,000	6,000	7,000
2-214 Memberships, Registrations &	Unchanged	0.00%	1,900	2,000	2,000
Total Expenses	Increased	9.00%	\$ 16,600	\$ 20,000	\$ 21,800

## Costing Center Summary

72-10-00 Recreation General

Costing Center	72-10-00 Recreation General	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

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

**Summary of Changes**  
Majority of Increase can be attributed to local government contributions.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-351 Local Government Contributions	Decreased	15.50%	\$ 183,000	\$ 183,430	\$ 155,000
1-420-Sale of Goods & Services	Not used		19,000	-	-
1-429 Course Registrations	Unchanged	0.00%	10,000	12,000	12,000
1-590-Donations, Contributions, Rebates	Not used		2,067	-	-
1-991 Offset Of Non Cash Item	Unchanged	0.00%	600,000	597,348	597,348
Amortization					
Total Revenues	Decreased	3.59%	\$ 814,067	\$ 792,778	\$ 764,348
Expenses					
2-121 Salaries and Wages	Increased	1.36%	\$ 173,500	\$ 252,143	\$ 255,569
2-145 WCB	Decreased	65.14%	3,700	14,065	4,903
2-149 Employer Contributions	Increased	48.73%	38,500	38,190	56,799
2-211 Travel & Subsistence	Increased	16.28%	4,000	4,300	5,000
2-214 Memberships, Registrations & Training	Increased	2.80%	5,300	5,350	5,500
2-217 Telephone	Unchanged	0.00%	1,000	1,000	1,000
2-219 Hospitality	Increased	37.50%	4,500	4,000	5,500
2-249 Other Professional	Decreased	2.17%	21,000	23,000	22,500
2-252 Facility Maintenance	Decreased	50.00%	200	1,000	500
2-262 Facility Rental	Increased	13.33%	1,500	1,500	1,700
2-274 Insurance Premiums	Unchanged	0.00%	3,600	14,905	14,905
2-512 Clothing & Footwear	Unchanged	0.00%	250	450	450
2-519 General Supplies	Decreased	14.89%	17,000	23,500	20,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	4,000	4,500	4,500
2-543 Natural Gas	Increased	15.08%	510	641	737
2-544 Electricity	Decreased	23.48%	7,250	7,138	5,462
2-545 Other Utilities	Decreased	16.67%	5,000	12,000	10,000
2-731 Contribution to Local Government	Increased	8.38%	1,206,432	1,206,432	1,307,518
2-770 Contribution to Organizations	Increased	3.33%	215,000	300,000	310,000
2-814-Service Charges and Exchange	Not used		450	-	-
2-900 Amortization	Unchanged	0.00%	600,000	597,348	597,348
Total Expenses	Increased	4.72%	\$ 2,312,692	\$ 2,511,461	\$ 2,629,891
Net Total		8.54%	-\$ 1,498,625	-\$ 1,718,682	-\$ 1,865,542

## Costing Center Summary

72-20-00 Recreation Boards

Costing Center	72-20-00 Recreation Boards	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

**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	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 11,000	13,500	13,500
2-211 Travel & Subsistence	Unchanged	0.00%	5,500	5,700	5,700
2-214 Memberships, Registrations & Training	Increased	20.00%	2,600	2,500	3,000
Total Expenses	Increased	2.30%	\$ 19,100	21,700	22,200

## Costing Center Summary

72-30-18 Recreation Evansburg Arena

Costing Center	72-30-18 Recreation	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

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

**Summary of Changes**  
Increase in PARS Operational Agreement.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-590-Donations, Contributions, Rebates	Not used		\$ 2,000	\$ -	\$ -
Total Revenues			\$ 2,000	\$ -	\$ -
Expenses					
2-252 Facility Maintenance	Increased	5.76%	\$ 45,000	\$ 45,860	\$ 48,500
2-274 Insurance Premiums	Unchanged	0.00%	30,900	23,975	23,975
2-770 Contribution to Organizations	Increased	14.83%	236,000	236,000	271,000
Total Expenses	Increased	12.31%	\$ 311,900	\$ 305,835	\$ 343,475



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  
Increase in employer contributions due to corrections in allocations for 2024.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 17,000	\$ 17,000	\$ 17,000	
Total Revenues	Unchanged	0.00%	\$ 17,000	\$ 17,000	\$ 17,000	
Expenses						
2-141 Admin Casual/Seasonal Wages	Increased	0.54%	\$ 78,187	\$ 127,980	\$ 128,677	
2-145 WCB	New this year		2,123	-	2,722	
2-149 Employer Contributions	Increased	1368.70%	6,649	598	8,783	
2-211 Travel & Subsistence	Unchanged	0.00%	15	500	500	
2-214 Memberships, Registrations & Training	Decreased	25.00%	402	800	600	
2-217 Telephone	Unchanged	0.00%	1,050	1,050	1,050	
2-219 Hospitality	Increased	25.00%	18	600	750	
2-242 Technology	Unchanged	0.00%	1,000	1,000	1,000	
2-252 Facility Maintenance	Decreased	11.17%	9,700	19,700	17,500	
2-512 Clothing & Footwear	Unchanged	0.00%	-	500	500	
2-513 Janitorial	Unchanged	0.00%	500	500	500	
2-519 General Supplies	Decreased	36.51%	6,800	6,300	4,000	
2-531 Chemicals	Increased	12.50%	16,000	16,000	18,000	
Total Expenses	Increased	5.16%	\$ 122,444	\$ 175,528	\$ 184,582	
Net Total		5.71%	-\$ 105,444	-\$ 158,528	-\$ 167,582	

Costing Center Summary

72-30-29 Recreation Wildwood

Costing Center 72-30-29 Recreation Budget Year 2024  
Division Community Services  
Function 72 - Recreation

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

Summary of Changes  
Decrease in facility maintenance allocations mainly at the Wildwood Complex.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 17,000	\$ 17,000	\$ 17,000	
Total Revenues	Unchanged	0.00%	\$ 17,000	\$ 17,000	\$ 17,000	
Expenses						
2-217 Telephone	Unchanged	0.00%	\$ 1,600	\$ 1,600	\$ 1,600	
2-252 Facility Maintenance	Decreased	27.67%	122,500	149,600	108,200	
2-274 Insurance Premiums	Unchanged	0.00%	20,260	13,360	13,360	
2-519-General Supplies	Not used		1,300	-	-	
2-543 Natural Gas	Increased	27.78%	23,250	13,980	17,863	
2-544 Electricity	Increased	68.52%	25,350	15,537	26,183	
Total Expenses	Decreased	13.85%	\$ 194,260	\$ 194,077	\$ 167,206	
Net Total		15.17%	-\$ 177,260	-\$ 177,077	-\$ 150,206	

## Costing Center Summary

72-30-44 Recreation Peers Complex

Costing Center	72-30-44 Recreation Peers	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

Description

Peers Multiplex operating costs.

Summary of Changes

Decrease in Community Centre Facility Maintenance, Natural Gas, with an increase in Electricity.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-590 Donations, Contributions, Rebates	Increased	25.00%	\$ 4,295	\$ 3,600	\$ 4,500
Total Revenues	Increased	25.00%	\$ 4,295	\$ 3,600	\$ 4,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-252 Facility Maintenance	Decreased	10.99%	45,000	64,600	57,500
2-274 Insurance Premiums	Unchanged	0.00%	28,400	21,908	21,908
2-543 Natural Gas	Decreased	22.01%	9,820	10,047	7,836
2-544 Electricity	Increased	15.25%	27,600	35,160	40,523
Total Expenses	Decreased	2.95%	\$ 112,820	\$ 133,715	\$ 129,767
Net Total		3.73%	-\$ 108,525	-\$ 130,115	-\$ 125,267

## Costing Center Summary

72-30-79 Recreation Marlboro Hall

Costing Center	72-30-79 Recreation	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

Description

Services in Marlboro - Community Hall.

Summary of Changes

Decrease in Facility Maintenance costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,800	\$ 1,800	\$ 1,800
2-242 Technology	Unchanged	0.00%	900	900	900
2-252 Facility Maintenance	Decreased	24.73%	33,000	37,200	28,000
2-274-Insurance Premiums	New this year		-	-	1,300
2-543 Natural Gas	Increased	10.00%	3,000	3,602	3,962
2-544 Electricity	Increased	2.57%	3,900	5,233	5,367
Total Expenses	Decreased	15.20%	\$ 42,600	\$ 48,735	\$ 41,330

## Costing Center Summary

72-30-81 Recreation Robb Multiplex

Costing Center	72-30-81 Recreation Robb	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

Description

Recreation services in Robb related specifically to the Multiplex operations.

Summary of Changes

Decrease in facility maintenance expense, addition of revenue for 2024, with an increase in electricity based on a review of actuals and year over year CPI for energy in Alberta.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Actuals	2023 Amount	2024 Amount
Revenues					
1-590 Donations, Contributions, Rebates	New this year		\$ -	\$ -	\$ 4,800
Total Revenues			\$ -	\$ -	\$ 4,800
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 2,400	\$ 2,400	\$ 2,400
2-252 Facility Maintenance	Decreased	34.74%	43,500	47,500	31,000
2-274 Insurance Premiums	Unchanged	0.00%	16,500	12,584	12,584
2-543 Natural Gas	Increased	38.97%	6,700	6,272	8,716
2-544 Electricity	Increased	42.35%	17,000	9,850	14,021
2-831 Debenture Interest	Unchanged	0.00%	22,698	22,698	22,698
2-832 Debenture Principal	Unchanged	0.00%	37,818	37,818	37,818
Total Expenses	Decreased	8.42%	\$ 146,616	\$ 141,121	\$ 129,237
Net Total		11.82%	-\$ 144,216	-\$ 141,121	-\$ 124,437

## Costing Center Summary

72-30-83 Cadomin Community Hall

Costing Center	72-30-83 Cadomin	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

Description

Recreation services in Cadomin related specifically to the Community Hall operations.

Summary of Changes

New cost centre in 2024 for Cadomin Community Hall.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-217 Telephone	New this year		\$ -	\$ -	\$ 1,000
2-242 Technology	New this year		-	-	1,000
2-252 Facility Maintenance	New this year		-	-	20,000
2-543 Natural Gas	New this year		-	-	15,000
2-544 Electricity	New this year		-	-	7,500
Total Expenses	Increased		\$ -	\$ -	\$ 44,500

Costing Center Summary

72-30-87 Brule Community Hall

Costing Center	72-30-87 Brule Community	Budget Year	2024
Division	Community Services		
Function	72 - Recreation		

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

Summary of Changes  
Decrease in facility maintenance.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 600	\$ 600	\$ 600
2-252 Facility Maintenance	Decreased	42.12%	41,000	50,100	29,000
2-274-Insurance Premiums	Not used		8,000	-	-
2-543 Natural Gas	Increased	41.37%	3,600	4,629	6,544
2-544 Electricity	Increased	31.54%	9,750	9,924	13,054
Total Expenses	Decreased	24.60%	\$ 62,950	\$ 65,253	\$ 49,198

Costing Center Summary

73-10-00 Parks & Campgrounds General

Costing Center	73-10-00 Parks &	Budget Year	2024
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  
Increase in Facility Maintenance costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-591 Cash in Lieu	Unchanged	0.00%	\$ 10,000	\$ 10,000	\$ 10,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	195,099	195,099	195,099
Total Revenues	Unchanged	0.00%	\$ 205,099	\$ 205,099	\$ 205,099
Expenses					
2-121 Salaries and Wages	Increased	4.90%	\$ 217,350	\$ 214,188	\$ 224,679
2-141-Admin Casual/Seasonal Wages	Decreased	9.50%	75,500	113,338	102,570
2-145 WCB	Decreased	49.43%	6,900	14,065	7,113
2-149 Employer Contributions	Increased	27.40%	59,610	49,401	62,937
2-211 Travel & Subsistence	Decreased	21.92%	2,500	3,650	2,850
2-214 Memberships, Registrations & Training	Increased	3.61%	3,700	4,150	4,300
2-217 Telephone	Unchanged	0.00%	1,440	1,440	1,440
2-249 Other Professional	Decreased	54.76%	20,500	21,000	9,500
2-252 Facility Maintenance	Increased	41.13%	172,000	200,850	283,450
2-255 Vehicle Maintenance	Increased	54.55%	20,000	11,000	17,000
2-263 Equipment Rental	Increased	109.09%	11,000	11,000	23,000
2-271 Licences & Permits	Unchanged	0.00%	300	500	500
2-274 Insurance Premiums	Unchanged	0.00%	5,400	4,008	4,008
2-512 Clothing & Footwear	Unchanged	0.00%	1,100	1,250	1,250
2-519 General Supplies	Unchanged	0.00%	17,700	17,700	17,700
2-521 Fuel, Oil & Antifreeze	Decreased	6.98%	27,000	43,000	40,000
2-522 Tires, Batteries & Accessories	Increased	42.86%	7,000	3,500	5,000
2-523 Equipment & Vehicle Supplies	Unchanged	0.00%	18,000	19,000	19,000
2-534 Grounds Maintenance Materials	Unchanged	0.00%	29,000	29,000	29,000
2-539 Construction Maintenance	Decreased	25.00%	1,500	2,000	1,500
2-544-Electricity	Not used		875	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	10,000	10,000	10,000
2-770 Contribution to Organizations	Unchanged	0.00%	30,000	30,000	30,000
2-900 Amortization	Unchanged	0.00%	195,099	195,099	195,099
Total Expenses	Increased	9.28%	\$ 933,474	\$ 999,139	\$ 1,091,896
Net Total		11.68%	-\$ 728,375	-\$ 794,040	-\$ 886,797

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

Costing Center	73-10-## Parks &	Budget Year	2024
Division	Community Services		
Function	73 - Parks & Campgrounds		

Description  
Costs specific to Campgrounds and day use.

Summary of Changes  
Facility maintenance line items have decreased with the exception of 73-10-45 Parks & Campgrounds Bear Lake that has a budgeted increase for this line item.

Budget Prior Year Comparison

73-10-35 Parks & Campgrounds Beta Lake

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-252 Facility Maintenance	Decreased	48.87%	\$ 16,500	\$ 22,100	\$ 11,300
Total Expenses	Decreased	48.87%	\$ 16,500	\$ 22,100	\$ 11,300

73-10-36 Parks & Campgrounds Nojack

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-252 Facility Maintenance	Decreased	47.19%	\$ 14,500	\$ 17,800	\$ 9,400
Total Expenses	Decreased	47.19%	\$ 14,500	\$ 17,800	\$ 9,400

73-10-44 Parks & Campgrounds Jerry Vandewell Memorial Park

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-252 Facility Maintenance	Decreased	41.30%	\$ 18,200	\$ 23,000	\$ 13,500
Total Expenses	Decreased	41.30%	\$ 18,200	\$ 23,000	\$ 13,500

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

73-10-45 Parks & Campgrounds Bear Lake

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Revenues					
1-560 Leases & Rentals	Unchanged	0.00%	\$ 1,500	\$ 2,000	\$ 2,000
Total Revenues	Unchanged	0.00%	\$ 1,500	\$ 2,000	\$ 2,000
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-252 Facility Maintenance	Increased	26.67%	37,000	37,500	47,500
2-544 Electricity	Decreased	19.57%	2,759	2,759	2,219
Total Expenses	Increased	22.93%	\$ 40,759	\$ 41,259	\$ 50,719
Net Total		24.10%	-\$ 39,259	-\$ 39,259	-\$ 48,719

73-10-46 Parks & Campgrounds Long Lake

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-252 Facility Maintenance	Decreased	22.71%	\$ 26,500	\$ 29,500	\$ 22,800
Total Expenses	Decreased	22.71%	\$ 26,500	\$ 29,500	\$ 22,800

73-10-47 Parks & Campgrounds Shining Bank

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,400	\$ 1,400	\$ 1,400
2-252 Facility Maintenance	Decreased	27.59%	33,500	34,800	25,200
Total Expenses	Decreased	26.52%	\$ 34,900	\$ 36,200	\$ 26,600

73-10-79 Parks & Campgrounds Millers Lake

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 18,000	\$ 19,000	\$ 19,000
Total Expenses	Unchanged	0.00%	\$ 18,000	\$ 19,000	\$ 19,000

## Costing Center Summary

74-10-00 Libraries General

Costing Center	74-10-00 Libraries General	Budget Year	2024
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**  
Decrease in the funding request for the Yellowhead County Library Board (YCLB).

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	72,985	\$ 72,985	\$ 72,985
<b>Total Revenues</b>	<b>Unchanged</b>	0.00%	<b>\$ 72,985</b>	<b>\$ 72,985</b>	<b>\$ 72,985</b>
<b>Expenses</b>					
2-214 Memberships, Registrations & Training	Increased	4.33%	\$ 51,039	\$ 51,040	\$ 53,250
2-765 Contribution to Municipal	Decreased	9.74%	760,810	760,810	686,700
2-900 Amortization	Unchanged	0.00%	72,985	72,985	72,985
<b>Total Expenses</b>	<b>Decreased</b>	8.13%	<b>\$ 884,834</b>	<b>\$ 884,835</b>	<b>\$ 812,935</b>
<b>Net Total</b>		8.86%	<b>-\$ 811,849</b>	<b>-\$ 811,850</b>	<b>-\$ 739,950</b>

## Costing Center Summary

74-30-29 Libraries Wildwood

Costing Center	74-30-29 Libraries Wildwood	Budget Year	2024
Division	Community Services		
Function	74 - Culture & Historical		

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

**Summary of Changes**  
Slight decrease in facility maintenance.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Decreased	20.74%	\$ 13,500	\$ 13,500	\$ 10,700
2-274 Insurance Premiums	New this year		-	-	1,300
2-543 Natural Gas	Increased	8.55%	2,750	2,827	3,069
2-544 Electricity	Decreased	1.29%	3,350	4,592	4,533
<b>Total Expenses</b>	<b>Decreased</b>	6.30%	<b>\$ 19,600</b>	<b>\$ 20,919</b>	<b>\$ 19,601</b>

## Costing Center Summary

74-40-00 Historical Services General

Costing Center	74-40-00 Historical Services	Budget Year	2024
Division	Community Services		
Function	74 - Culture & Historical		

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

**Summary of Changes**  
Increase in PLHS Operating grant. The decrease in operating hours for the Museum in previous years resulted to them having a surplus and unused funds which led to lower funds coming from the County. For the 2024 Budget year, the Museum will operate full time with increase in operational hours which warrants the increase in their request for funding.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Increased	525.00%	\$ 200	\$ 400	\$ 2,500
1-920 Transfer from Reserves	New this year		-	-	100,000
<b>Total Revenues</b>	<b>Increased</b>	25525.00%	<b>\$ 200</b>	<b>\$ 400</b>	<b>\$ 102,500</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.00%	\$ 63,746	\$ 63,746	\$ 65,658
2-145 WCB	Increased	2.70%	1,406	1,406	1,444
2-149 Employer Contributions	Increased	17.92%	15,289	15,289	18,029
2-211 Travel & Subsistence	Unchanged	0.00%	250	250	250
2-214 Memberships, Registrations & Training	Decreased	37.50%	400	800	500
2-219 Hospitality	Increased	32.00%	1,250	1,250	1,650
2-222 Newsletters & Media Publications	New this year		-	-	100,000
2-265 Vehicle Rental	New this year		-	-	4,600
2-519 General Supplies	Decreased	28.25%	6,000	6,760	4,850
2-521 Fuel, Oil & Antifreeze	Decreased	30.00%	700	1,000	700
2-731 Contribution to Local Government	Decreased	6.74%	92,106	92,106	85,900
2-765 Contribution to Municipal	Increased	67.63%	65,500	65,500	109,800
2-770 Contribution to Organizations	Increased	33.33%	14,000	15,000	20,000
<b>Total Expenses</b>	<b>Increased</b>	57.12%	<b>\$ 260,647</b>	<b>\$ 263,107</b>	<b>\$ 413,382</b>
<b>Net Total</b>		18.34%	<b>-\$ 260,447</b>	<b>-\$ 262,707</b>	<b>-\$ 310,882</b>



# Costing Center Summary

74-40-18 Historical Services Tipple Park

Costing Center

74-40-18 Historical Services

Budget Year

2024

Division

Community Services

Function

74 - Culture & Historical

Description

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

Summary of Changes

Electricity costs based on 2022 Actuals + CPI Index from August 2022 to August 2023.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 2,400	\$ 2,400
2-252 Facility Maintenance	Decreased	12.79%	15,000	21,500	18,750
2-274 Insurance Premiums	Unchanged	0.00%	4,450	4,718	4,718
2-544 Electricity	Increased	17.63%	10,200	12,525	14,733
Total Expenses	Decreased	1.32%	\$ 29,650	\$ 41,143	\$ 40,601

# Costing Center Summary

74-50-00 Historical Board

Costing Center

74-50-00 Historical Board

Budget Year

2024

Division

Community Services

Function

74 - Culture & Historical

Description

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

Summary of Changes

Slight increase in Membership, Registration & Taining.

Budget Prior Year Comparison

Object	Changes	Percent Change	2023 Forecast	2023 Amount	2024 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 5,730	\$ 5,400	\$ 5,400
2-211 Travel & Subsistence	Unchanged	0.00%	1,420	1,420	1,420
2-214 Membership, Registrations & Training	Increased	13.33%	750	750	850
Total Expenses	Increased	1.32%	\$ 7,900	\$ 7,570	\$ 7,670

*"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 buidings. 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

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CAPITAL

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 2024 Interim Budget includes **\$76.6 million** in capital projects, of which \$56.9 million are projects that have been carried forward for completion from prior years, and \$19.7 million of in year 2024 projects.

	2024	2023	2023 vs 2024	
	Interim	Final	\$ Change	% Change
Capital Financing				
Sale of Assets	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	-	0.00%
Other Capital	337,500	6,032,353.00	- 5,694,853	-94.41%
Provincial Conditional Grants	3,484,000	3,527,837	- 43,837	-1.24%
Transfer from Reserves	2,832,918	4,507,075	- 1,674,157	-37.15%
Carry forward from Prior Year	56,895,791	39,458,444	17,437,347	44.19%
Donations, Contributions, Rebates	-	-	-	0.00%
Total Capital Financing	\$ 63,550,209	\$ - \$ 53,525,709	\$ 10,024,500	18.73%
Capital Expenses				
Capital Applied	\$ 20,088,368	\$ 28,635,334	-\$ 8,546,966	-29.85%
Carry forward Capital Applied	56,895,791	39,458,444	17,437,347	44.19%
Total Capital Expenses	\$ 76,984,160	\$ - \$ 68,093,778	\$ 8,890,382	13.06%
Capital Surplus/(Deficit)	-\$ 13,433,950	\$ - -\$ 14,568,069	\$ 1,134,119	-7.78%

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.

	2024	2023	Final vs Interim	
	Interim	Final	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 13,433,950	\$ 14,568,069	-\$ 1,134,119	-7.78%
Capital Surplus / (Deficit)	- 13,433,950	- 14,568,069	\$ 1,134,119	-7.78%
Net Surplus / (Deficit)	\$ -	\$ - \$ -	-	

Capital projects as presented under the 2024 Interim 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 2024, 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.

## Minor Capital Construction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	Range Road 144A - South of TWR 541	0.6	Narrow road (4m top), requires significant brushing, ditching, no grade, rough road.
2	Range Road 92 Repairs	Various	Centerline culvert road settlement repair
3	Range Road 94 - North of TWR 550	1.6	Requires brushing, little to no grade in sections, drainage concerns, winter maintenance issues due to low grade.
4	Range Road 144 - South of TWR 570	0.8	Narrow road, brushing required, low grade, drainage issues, flooding concerns, soft spots
5	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
6	TWR 544 - East of Range Road 154	0.8	Low grade, drainage issues, rideability is rough, narrow top.
7	TWR 533 - RR 84 to Range Road 85	1.6	Low grade, narrow road, flagged for attention but continue to monitor for further deterioration
Total Estimated Cost			

## Infrastructure Roads Plan Summary

Construction Type	2024	2025	2026	2027	2028	2029
Minor Capital Construction - Detail	\$ 335,000	\$ 1,090,000	\$ 320,000	\$ 640,000	\$ 320,000	\$ 640,000
Major Capital Construction - Detail	12,350,000	7,300,000	4,725,000	2,200,000	7,200,000	5,625,000
Total	\$ 12,685,000	\$ 8,390,000	\$ 5,045,000	\$ 2,840,000	\$ 7,520,000	\$ 6,265,000

## 2024 Infrastructure Roads Plan Projects

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN24-009 - Range Road 144A - South of TWP 541	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ -
IN23-003 - TWP 542 - Hwy 748 to Range Road 165	5,500,000	2,500,000	-	-	3,000,000
IN23-004 - TWP 543A - East of Range Road 75	4,000,000	1,000,000	-	-	3,000,000
IN23-005 - TWP 544 - East of Hwy 32	2,850,000	850,000	-	-	2,000,000
IN24-024 - RR92 Repairs	210,000	-	210,000	-	-
Total 2024 Roads Plan	\$ 12,685,000	\$ 4,350,000	\$ 210,000	\$ 125,000	\$ 8,000,000

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2024	2025	2026	2027	2028	2029
Grade/drainage improvements, culvert replacement, clearing and fencing. Engineering in 2024, construction in 2025.	\$ 125,000	\$ 450,000				
Repair road section that have settled.	210,000					
Grade/drainage improvements, culvert replacement, clearing and fencing.		640,000				
Grade/drainage improvements, culvert replacement, clearing and fencing.			\$ 320,000			
Grade/drainage improvements, culvert replacement, clearing and fencing.				\$ 640,000		
Grade/drainage improvements, culvert replacement, clearing and fencing.					\$ 320,000	
Grade/drainage improvements, culvert replacement, clearing and fencing.						\$ 640,000
	\$ 335,000	\$ 1,090,000	\$ 320,000	\$ 640,000	\$ 320,000	\$ 640,000

Infrastructure Roads Plan (continued)

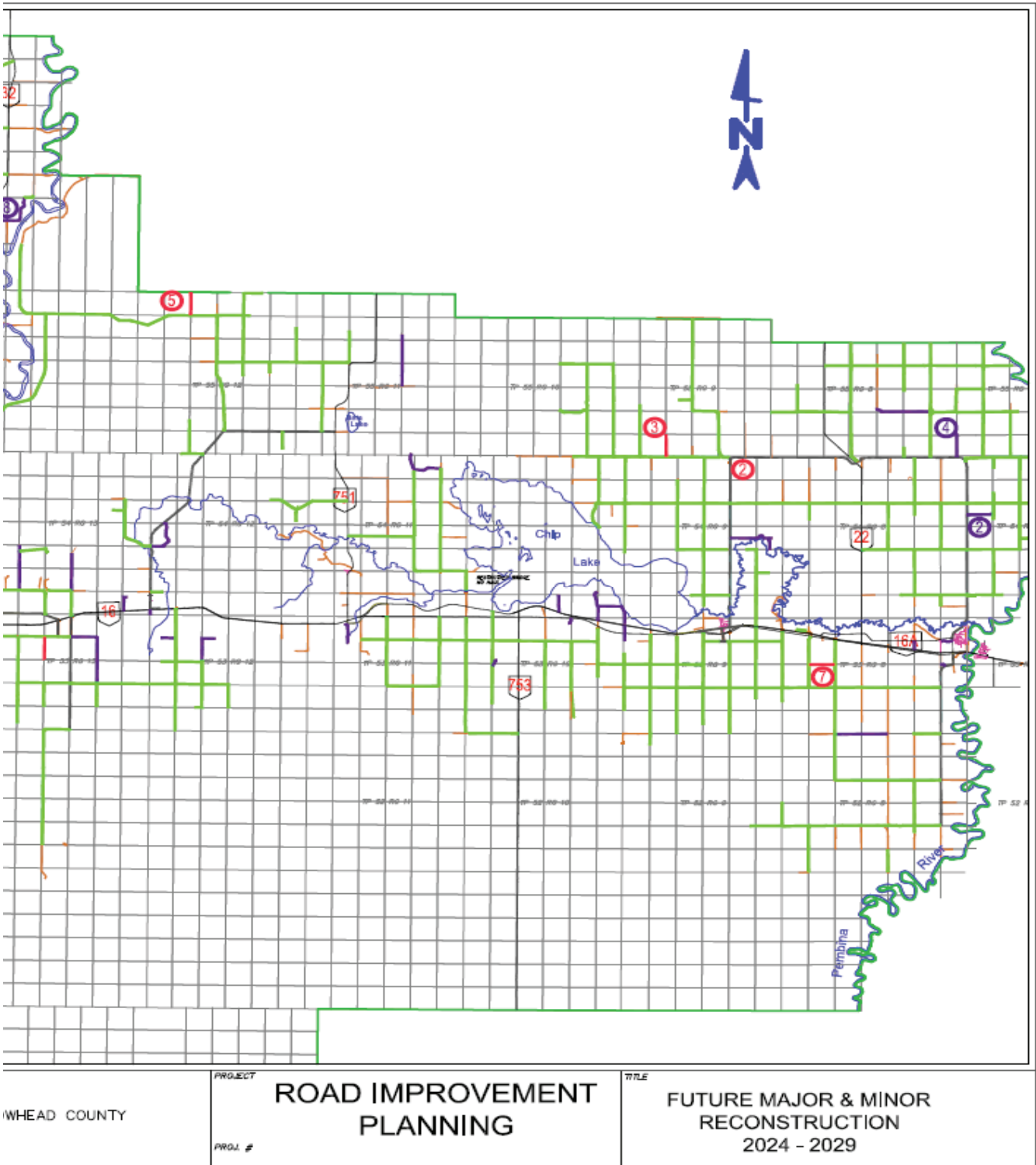
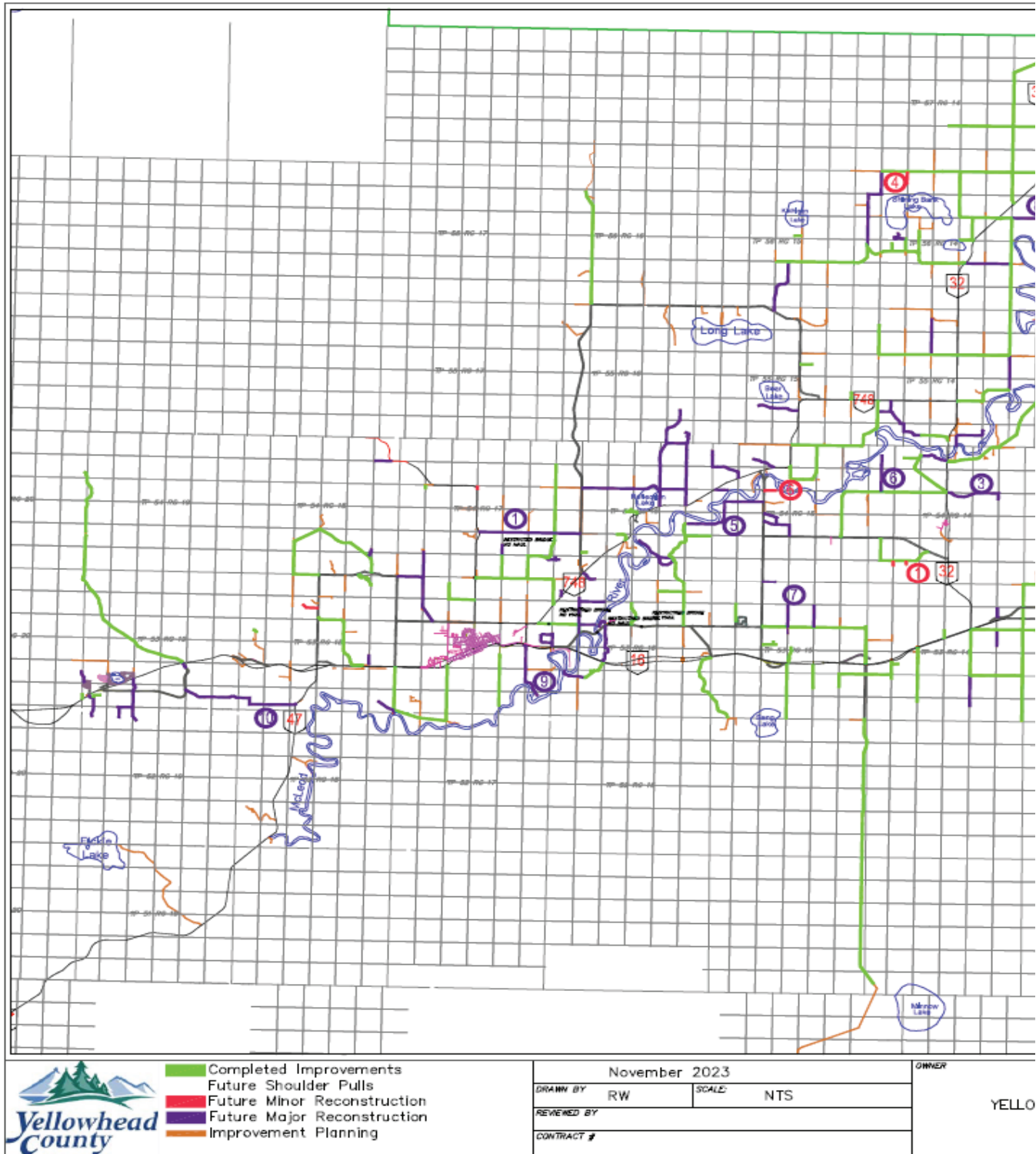
Major Capital Construction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	TWR 542 - Hwy 748 to RR 165	6.4	Project Cost Estimate \$11,300,000. Build Reserve.
2	TWR 543A - East of RR 75	1.6	Drainage issues. Timber coming up through road. Low grade road in wet area. Receives patch gravel more often. Engineering in 2023, construction in 2024/25.
3	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. Engineering in 2024, \$850,000 differed from 2023 to 2024. Total Project Cost estimate to be completed in 2025, \$2,850,000.
4	RR 75 - North of TWR 550	1.6	Drainage issues, low grade, increased maintenance efforts, large bridge file and power lines may have to be relocated.
5	TWR 542A, RR 155A, TWR 543A - West of RR 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	RR145A - North of TWR 544	2.5	Frequent repairs required to address major washout. Low grade, drainage issues, soft spots in the spring.
7	RR 153 - North of TWR 534	1.6	Areas of low grade. Some stability issues on sidehill cut area. Erosion concerns. Alignment and width concerns.
8	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.
9	RR 171 - South of Hwy 16	3.9	Narrow road width in areas. Stability issues next to river bank. Had movement in slope 2021.
10	TWR 530A - RR 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					
	2024	2025	2026	2027	2028	2029
Design and Tender	\$ 5,500,000	\$ 5,800,000				
Tender Reconstruction	4,000,000					
Tender Reconstruction	2,850,000					
Tender Reconstruction		1,500,000				
Tender Reconstruction			\$ 4,725,000			
Tender Reconstruction				\$ 1,000,000		
Tender Reconstruction				1,200,000		
Tender Reconstruction					\$ 4,275,000	
Tender Reconstruction					2,925,000	
Tender Reconstruction						\$ 5,625,000
	\$ 12,350,000	\$ 7,300,000	\$ 4,725,000	\$ 2,200,000	\$ 7,200,000	\$ 5,625,000



Infrastructure Roads Plan (continued)



CAPITAL

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 encompassed 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. The plan as presented has been updated for 2024 as summarized below.

Bridges identified in 'blue' are directly related to the 2023 flood damage recovery.

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	13103-2 Bridge	1982	Carrot Creek, 8.11.107.20, WaterCRS-ST
5	07552-1 Bridge	1928	EDSON RIVER, 8.11.107.25, WaterCRS-ST
6	73079-1 Bridge Culvert	1956	Tributary to Mcleod River, 8.11.107.14, WaterCRS-ST
7	73199-1 Bridge	1952	Mcleod River, 8.11.107, WaterCRS-ST
8	77656-1 Bridge Culvert	1982	Tributary to Mcleod River, 8.11.107.21, WaterCRS-ST
9	75432 Bridge (9A) , 7377 Bridge(9B)		Bridge Rehabilitation - Flood Recovery
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.

2024 Infrastructure Bridge Plan Project Summary

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN23-006 - BF07400 - Tributary to Mcleod River - RR141A	\$ 195,192	\$ 195,192	\$ -	\$ -	\$ -
IN23-007 - BF71009 - Tributary to Mcleod River - TWP534 Old Hwy	713,546	713,546	-	-	-
IN23-009 - BF09524 - Deep Creek TWP 544	394,115	394,115	-	-	-
IN24-021 - BF 13103 - 2 Replacement	220,000	-	220,000	-	-
IN24-022 - BF 73079 Replacement	150,000	-	150,000	-	-
IN24-023 - BF 07552-1 Replacement	2,500,000	-	2,500,000	-	-
IN23-033 - Bridge Rehabilitation - Flood Recovery	535,346	535,346	-	-	-
Total 2024 Bridge Plan	\$ 4,708,200	\$ 1,838,200	\$ 2,870,000	\$ -	\$ -

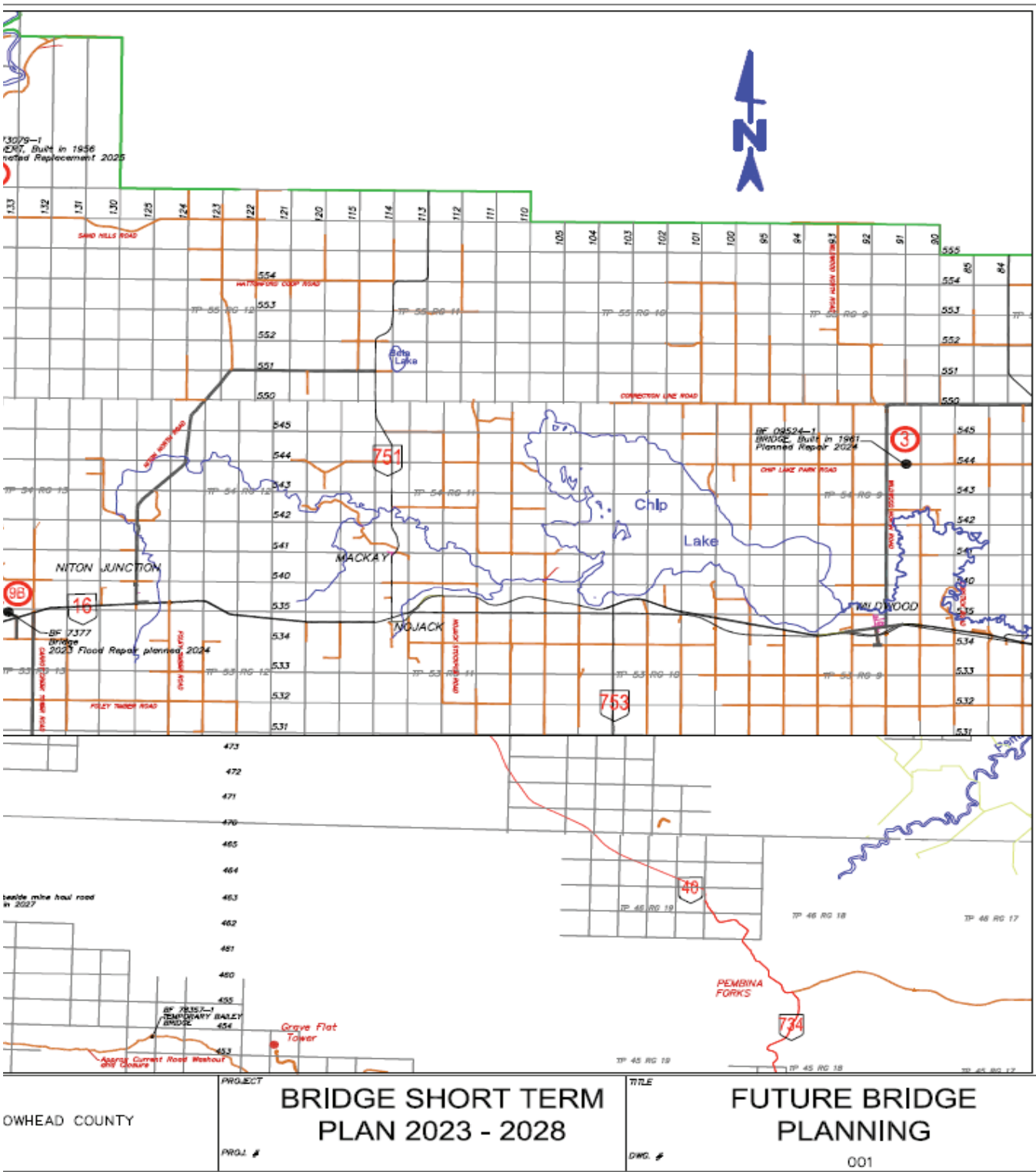
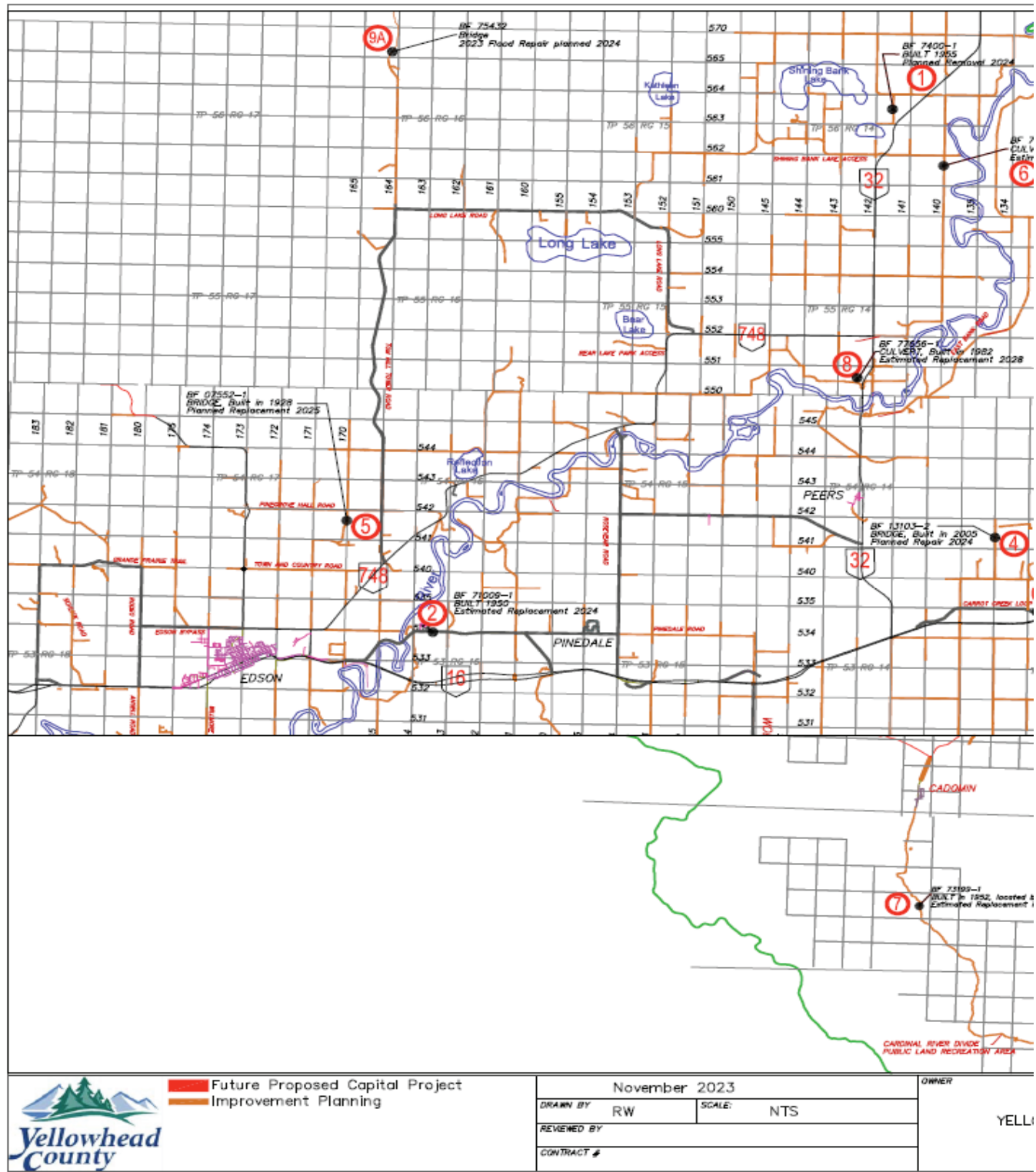
Proposed Treatment	Estimated Cost and Target Year of Construction					
	2024	2025	2026	2027	2028	2029
Remove	\$ 195,192					
Replace	713,546					
Repair	394,115					
Repair	220,000					
Replace	2,500,000					
Replace	150,000	\$ 702,000				
Replace			\$ 100,000	\$ 300,000		
Replace					\$ 650,000	
Repair	535,346					
	\$ 4,708,200	\$ 702,000	\$ 100,000	\$ 300,000	\$ 650,000	\$ -

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. "

# Yellowhead County

## Capital Budget

Capital at a Glance

Division/Request	Carry forwards (funded in prior years)	New 2024 Capital Projects	Total 2024 Capital Projects
Governance Services	\$ -	\$ 250,000	\$ 250,000
Community Services	24,480,000	557,300	25,037,300
Community Based Requests	100,000	1,248,000	1,348,000
Infrastructure Services	24,324,767	16,064,000	40,388,767
West Yellowhead Regional Landfill Authority	2,000,000	300,000	2,300,000
Protective Services	5,991,024	1,669,068	7,660,093
Total	\$ 56,895,791	\$ 20,088,368	\$ 76,984,160



Capital Project List

Budget Year 2024

Capital Budget	Description	Project Cost
Governance Services		
GS24-001 - Document/email Management System	Replacement. Replace antiquated HP Trim System w/Opentext.	\$ 250,000
Sub Total - Community Services		\$ 250,000
Community Services		
CS19-009 - YCE Multiplex	Carryforward. YCE Multiplex, Year 4.	\$ 24,300,000
CS23-002 - Trail Development	Continued implementation of trail master plan.	20,000
CS23-009 - Evansburg Community Hall	Explore options for new hall.	160,000
CS24-001 - Jib Crane	Replacement. Jib Crane for lifting ag plastics.	5,500
CS24-002 - Kubota Snow Blower and Blade Attachments	New. Attachments for snow removal in parking lots and sidewalks.	9,200
CS24-003 - Columbarium	New. 48 niche columbarium for Evansburg Cemetery.	23,000
CS24-004 - Monument Lift	New. Equipment to lift and move monuments.	6,500
CS24-005 - Tipple Park Museum	New. Renovations.	25,000
CS24-008 - Trail Development	New. New projects as per Trails Master Plan.	100,000
CS24-010 - Pickleball Systems	New. System for outdoor rinks x7.	70,000
CS24-011 - Brule Hall	New. ICT Upgrades.	7,500
CS24-012 - Gunnar Rehn Park	New. ICT Install, washrooms.	6,600
CS24-014 - Tipple Park Museum	New. ICT Upgrades.	13,000
CS24-015 - Wildwood Christmas Lights	Replacement. Streetscape lights.	22,000
CS24-016 - Dock Float Replacements	Replacement. Lifecycle replacement. Phase 1 of 3. Total project cost \$210k.	70,000
CS24-017 - Parks Mower	Replacement. Lifecycle replacement.	22,000
CS24-018 - Evansburg Pump Track Repair	Rehabilitation. Landscape repair.	12,000
CS24-020 - Wildwood Complex Rink Lights	Upgrade. Rink light upgrade.	40,000
CS24-022 - Brule Rink Light	New. Reposition rink light.	25,000
CS24-023 - Brule Shelter Rebuild	Rehabilitation. Repair failing structure.	23,000
CS24-024 - Peers Rink Hydrant	New. Provide hydrant for rink flooding / Peers Multiplex tie-in.	10,000
CS24-025 - Evansburg Arena Fire Alarm System	New. Fire alarm system.	67,000
Sub Total - Community Services		\$ 25,037,300
Community Group Capital Requests		
CS22-010 - Yellowhead County Agricultural Society Facility	Capital Donation in Principle to Reserve on Condition of Response to Letter.	\$ 500,000
CS22-001 - Cadomin Community Hall Project	Additional funding request approved under RES 75-03-14-2023 of \$750k; \$375k in 2023 and \$375k in 2024.	375,000
CS24-026 - Cadomin Community Hall ICT Install	New. ICT install.	20,000
CS24-019 - Cadomin Parkspace Landscaping	Landscape repair / hydroseed.	25,000
CS24-027 - Cadomin Community Hall Fire Alarm System	New. Installation of fire alarm system.	50,000
CS24-007 - Edson Public Library	Additional funding for renovation project.	378,000
Total - Community Services		\$ 26,385,300

2024 Interim Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 145,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 145,000
\$ 24,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20,000	-	-	-	-	-	-	-
160,000	-	-	-	-	-	-	-
-	-	-	-	-	-	5,500	-
-	-	-	-	-	-	-	9,200
-	-	-	-	-	-	-	23,000
-	-	-	-	-	-	-	6,500
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	70,000
-	-	-	-	-	-	-	7,500
-	-	-	-	-	-	-	6,600
-	-	-	-	-	-	-	13,000
-	-	-	-	-	-	22,000	-
-	-	-	-	-	-	70,000	-
-	-	-	-	-	-	22,000	-
-	-	-	-	-	-	12,000	-
-	-	-	-	-	-	20,000	20,000
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	23,000	-
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	67,000
\$ 24,480,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,500	\$ 382,800
\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -
-	-	-	-	-	-	-	375,000
-	-	-	-	-	-	-	20,000
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	50,000
	-	-	-	-	-	-	378,000
\$ 24,580,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,500	\$ 1,230,800



Capital Project List

Budget Year 2024

Capital Budget	Description	Project Cost
Infrastructure Services		
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.	6,432,110
IN22-009 - Boat Launch - Rosevear	Carryforward. Environment permits and turn around.	39,954
IN22-014 - Erosion Repair Site #4	Carryforward. RFD 1426.	47,938
SEWERMARL - Marlboro sewer lagoon	Carryforward + Additional Funding Request. Sewer lagoon and Sewer outfall.	8,562,422
IN23-001 - Range Road 124 - North of TWP 560	Labour reconstruction. Grade/drainage impr., culvert repl., clearing, fencing etc. (1.6km).	640,000
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 \$11,300,000]. 2024 preliminary work \$1m.	5,500,000
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).	4,000,000
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].	2,850,000
IN23-006 - BF07400 - Tributary to Mcleod River - RR141A	Remove culvert, restore side, abandon roadway as per Council direction April 26, 2022.	195,192
IN23-007 - BF71009 - Tributary to Mcleod River - TWP534 Old Hwy	Structure is failing and requires replacement, internal struts are crushing.	713,546
IN23-009 - BF09524 - Deep Creek TWP 544	Structure is failing and requires replacement, internal struts are crushing.	394,115
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). 2024 Engineering and Design \$600k with planned construction in 2025.	2,048,997
IN23-011 - Robb Lagoon	Brushing and replace fence and other minor work.	195,000
IN23-016 - Municipal Building (Edson) Heat Pumps	Replace 3 heat pumps in the Edson Admin Building.	57,720
IN23-026 - Abloy Key System	Continue with rekey and key management system of County buildings. Purchase of all hardware.	62,280
IN23-029 - Wheel Loader Attachment	Hyundai Wheel Loader Attachment.	20,000
IN23-030 - Long Lake Road Embankment Slope Failure - Landslide	Long Lake Road Embankment Slope Failure- Landslide-Main.	685,000
IN23-031 - Culvert No. 7 Rehabilitation - Flood Recovery	Rehabilitation.	535,000
IN23-032 - Culvert Rehabilitation Flood Damages Recovery	Rehabilitation.	1,750,146
IN23-033 - Bridge Rehabilitation - Flood Recovery	Rehabilitation.	535,346
IN24-001 - ICT access	New. Add 3 panels to the back building. Current system is "punch key style".	15,000
IN24-002 - Storage Structure (Wildwood)	Upgrade. Outdoor storage dilapidated and required replacement. New structure will have lighting to increase safety.	40,000
IN24-003 - Sea can for Airport	Upgrade. Urea shed roof collapsed. Chemical requires secure storage due to volatile nature.	30,000
IN24-004 - Pull behind Sweeper	Replacement. Sweeper for airport, old unit at end of life, parts not available to keep it effectively operating.	45,000
IN24-005 - Scissor lift	New. Maintenance repairs & inspections for facilities. Station 7 , 8, 9, 10, Evansburg Arena, Peers Multiplex, Brule Hall, YCOC, all require scissor lift for ceiling and lighting maintenance.	30,000
IN24-006 - Bobcat (Wildwood)	Replacement. Old Bobcat at end of life cycle, requires replacement.	80,000
IN24-007 - Plow Truck Replacement	Replacement. Plow truck replacement at end of life unit.	500,000
IN24-008 - Digital Message Boards	New. Digital Message Boards for construction safety and awareness of both our workers and the travelling public. Provides clarity to public for upcoming delays, etc. and reduces frustrations of last minute awareness.	85,000
IN24-009 - Range Road 144A - South of TWP 541	Rehabilitation. Minor Capital - Engineering only. road rebuild (0.6km). Narrow top, rough road, brushing required, significant maintained costs.	125,000
IN24-010 - 3/4 ton replacement	Replacement. Transportation. To replace 2015 F250 YC097 - 260,000 km. \$2339.50 in maintenance. Significant repairs expected throughout the winter and into next season as unit is near end of life.	65,000

2024 Interim Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30,000	-	-	-	-	-	-	-
4,432,110	-	-	-	-	-	-	2,000,000
39,954	-	-	-	-	-	-	-
47,938	-	-	-	-	-	-	-
7,562,422	-	-	-	-	-	-	1,000,000
640,000	-	-	-	-	-	-	-
2,500,000	-	-	-	-	-	-	3,000,000
1,000,000	-	-	-	-	-	-	3,000,000
850,000	-	-	-	-	-	-	2,000,000
195,192	-	-	-	-	-	-	-
713,546	-	-	-	-	-	-	-
394,115	-	-	-	-	-	-	-
2,048,997	-	-	-	-	-	-	-
195,000	-	-	-	-	-	-	-
57,720	-	-	-	-	-	-	-
62,280	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-
685,000	-	-	-	-	-	-	-
535,000	-	-	-	-	-	-	-
1,750,146	-	-	-	-	-	-	-
535,346	-	-	-	-	-	-	-
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	20,000	20,000
-	-	-	-	-	15,000	-	15,000
-	-	-	-	-	22,500	-	22,500
-	-	-	-	-	-	-	30,000
-	-	-	-	-	-	80,000	-
-	-	-	-	-	-	500,000	-
-	-	-	-	-	-	-	85,000
-	-	-	-	-	-	125,000	-
-	-	-	-	-	-	65,000	-

Capital Project List

Budget Year 2024

Capital Budget	Description	Project Cost
IN24-011 - 1/2 ton replacement	Replacement. Transportation. To replace YC105 - 280,834 km \$4500 in maintenance. Significant repairs expected throughout the winter and into next season as unit is near end of life.	55,000
IN24-012 - 1/2 ton replacement	Replacement. Transportation. To replace YC119 - 282,078 km \$3400 in maintenance. Significant repairs expected throughout the winter and into next season as unit is near end of life.	55,000
IN24-013 - 1/2 ton replacement	Replacement. Utilities. To replace YC120 - 278,599km \$4,344 in maintenance. Utilities puts on a lot of kilometers.	55,000
IN24-016 - Orthophotos and Contours	Upgrade. Updated aerial photography and digital elevation model for Catalis platform.	400,000
IN24-017 - Transfer Stations	New. Marlboro- Installing power, lights, camera.	150,000
IN24-018 - Transfer Stations	New. Peers - Get power and install new lights and cameras.	254,000
IN24-021 - BF 13103 - 2 Replacement	Replacement. Replace all exterior guardrail girders.	220,000
IN24-022 - BF 73079 Replacement	Upgrade. Replace with bigger culvert - Engineering only.	150,000
IN24-023 - BF 07552-1 Replacement	Replacement. Replace bridge on RR170A.	2,500,000
IN24-024 - RR92 Repairs	Upgrade. Fix pavement dips and settlement issues.	210,000
Sub Total - Infrastructure Services		\$ 40,388,767
West Yellowhead Regional Landfill Authority		
IN23-008 - West Yellowhead Regional Management Authority	Carryforward. Construction of new cell (Landfill Cell #8).	\$ 2,000,000
IN24-020 - WYRWMA Road Paving and Repairs	Paving of road and road repairs.	300,000
Total - Infrastructure Services		\$ 42,688,767
Protective Services		
PS22-006 - Niton Fire Station	Replacement of existing building.	\$ 2,307,690
PS23-018 - Special Project	New Tower Build and Special Project.	3,000,000
PS23-019 - Replace Bodies on SSV-1,2,3	Replacing Damaged Bodies.	82,632
PS23-020 - Replace YCF-66 Duty 1	Replacement. YCF-066, Engine and transmission failure.	85,000
PS23-021 - Replace pumps in YCF-,50,55,60,65,75	Replacing damaged pumps.	200,000
PS23-022 - Radio Replacement repair	Replace and Repair Radio's and Batteries.	185,702
PS23-023 - Generator for YH-5 Obed Tower site	Mine Shutting off power.	130,000
PS24-001 - Regional Rescue and Wildland Support Vehicle	New. 4x4 roll over protected amphibious patient carrying unit.	275,000
PS24-002 - Vehicle Cameras/Body Cameras	New/Replacement. Replacement of Vehicle cameras and the addition of body cameras for Protective Services.	146,500
PS24-003 - Wildland Equipment	New. Wildland Pumps, drop tanks, appliances, hose.	120,000
PS24-004 - Replace YCF-72 CPO Vehicle	Replacement. Vehicle Replacement over 200,000.00 KM.	90,000
PS24-005 - Replace YCF-74 CPO Vehicle	Replacement. Vehicle Replacement over 200,000.00 KM.	90,000
PS24-006 - 2 Thermal Imaging Cameras	Replacement. 2 Cameras end of life.	30,550
PS24-007 - Personal Protective Equipment Decontamination	New. To Decontaminate Breathing apparatus and other equipment.	48,557
PS24-008 - Posi-Check B/A mask testing	Replacement. Replace existing equipment.	12,356
PS24-009 - Server replacement	Replacement. Annual server replacement (Year 2 of 3).	106,000
PS24-011 - Annual Computer and Monitor replacement	Replacement. Annual Computer and Monitor Replacement.	78,088
PS24-012 - YCOC cell phone booster	New. Improve Cell phone coverage in the YCOC.	16,040
PS24-013 - Station 4 (Robb) Repair replacement	Replacement. Repair/Replace roof Station 4.	25,000
PS24-014 - Station 12 roof Repair Replacement	Repair/Replace roof station 12.	265,000
PS24-015 - Station 10 roof repair replacement	Repair Roof. Warranty on this roof.	285,512
PS24-016 - Emergency Power Extension Station 12	New. Tie Station 12 into large administration building generator full power.	66,465
PS24-017 - Speed Signs	New. 3 Post mounted speed signs.	14,000
Total - Protective Services		\$ 7,660,093
Total		\$ 76,984,160

2024 Interim Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
-	-	-	-	-	-	55,000	-
-	-	-	-	-	-	55,000	-
-	-	-	-	-	-	55,000	-
-	-	-	-	-	-	400,000	-
-	-	150,000	-	-	-	-	-
-	-	254,000	-	-	-	-	-
-	220,000	-	-	-	-	-	-
-	150,000	-	-	-	-	-	-
-	2,500,000	-	-	-	-	-	-
-	-	210,000	-	-	-	-	-
\$ 24,324,767	\$ 2,870,000	\$ 614,000	\$ -	\$ -	\$ 37,500	\$ 1,355,000	\$ 11,187,500
\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	300,000	-	-
\$ 26,324,767	\$ 2,870,000	\$ 614,000	\$ -	\$ -	\$ 337,500	\$ 1,355,000	\$ 11,187,500
\$ 2,307,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,000,000	-	-	-	-	-	-	-
82,632	-	-	-	-	-	-	-
85,000	-	-	-	-	-	-	-
200,000	-	-	-	-	-	-	-
185,702	-	-	-	-	-	-	-
130,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	275,000
-	-	-	-	-	-	-	146,500
-	-	-	-	-	-	-	120,000
-	-	-	-	-	-	90,000	-
-	-	-	-	-	-	90,000	-
-	-	-	-	-	-	30,550	-
-	-	-	-	-	-	-	48,557
-	-	-	-	-	-	12,356	-
-	-	-	-	-	-	-	106,000
-	-	-	-	-	-	-	78,088
-	-	-	-	-	-	-	16,040
-	-	-	-	-	-	25,000	-
-	-	-	-	-	-	265,000	-
-	-	-	-	-	-	285,512	-
-	-	-	-	-	-	-	66,465
-	-	-	-	-	-	-	14,000
\$ 5,991,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798,418	\$ 870,650
\$ 56,895,791	\$ 2,870,000	\$ 614,000	\$ -	\$ -	\$ 337,500	\$ 2,832,918	\$ 13,433,950

Operating Surplus / (Deficit)	\$ 13,433,950
Overall Surplus / (Deficit)	\$ 0

*"Put simply, financial reserves are a 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

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Reserve Summary

Summary of period ending reserve balance by reserve fund

Reserve	2022	2023	2024
Unrestricted Surplus Fund			
General Emergent	\$1,342,378	\$1,297,378	\$389,878
Total - Unrestricted Surplus Fund	\$1,342,378	\$1,297,378	\$389,878
Restricted Surplus Fund			
Tax Rate Stabilization	\$16,061,834	\$15,347,462	\$11,750,649
Equipment Replacement	5,833,629	6,272,521	5,756,073
Infrastructure	43,606,177	48,330,513	52,583,201
Water	13,319,167	15,484,172	17,649,177
Sewer	9,112,431	11,221,428	7,400,296
Capital Replacement	2,565,239	2,379,039	1,944,539
Community Services	294,994	193,169	183,169
Land	2,677,442	2,225,662	1,994,662
Human Resources	722,212	639,177	531,142
DIP/School Requisition	5,795	5,795	5,795
Seniors Housing	57,759	57,759	57,759
Facility Replacement	19,610,630	18,210,024	1,205,565
Total - Restricted Surplus Fund	\$113,867,308	\$120,366,722	\$101,062,027
Total - All Reserves	\$115,209,686	\$121,664,100	\$101,451,905



Contributions and Commitments 2024 Interim Budget

Summary of 2024 Budgeted Contributions to Reserve, and Commitments from Reserve

	Contribution to Reserve	Prior Year Commitment	In-Year Commitment	Net Impact
Total - Operating and Capital	\$12,481,661	-\$25,478,489	-\$7,215,366	-\$20,212,195
Operating	\$7,481,661	-\$391,500	-\$4,382,448	\$2,707,713
General Emergent	\$0	\$0	-\$507,500	-\$507,500
Tax Rate Stabilization	\$0	\$0	-\$3,196,813	-\$3,196,813
Equipment Replacement	\$1,317,292	\$0	-\$40,000	\$1,277,292
Infrastructure	\$3,960,364	-\$169,000	-\$430,100	\$3,361,264
Water	\$2,165,005	\$0	\$0	\$2,165,005
Sewer	\$0	\$0	\$0	\$0
Capital Replacement	\$0	-\$62,500	\$0	-\$62,500
Community Services	\$10,000	\$0	\$0	\$10,000
Land	\$29,000	-\$160,000	-\$100,000	-\$231,000
Human Resources	\$0	\$0	-\$108,035	-\$108,035
DIP/School Requisition	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0
Facility Replacement	\$0	\$0	\$0	\$0
Capital	\$5,000,000	-\$25,086,989	-\$2,832,918	-\$22,919,907
General Emergent	\$0	\$0	-\$400,000	-\$400,000
Tax Rate Stabilization	\$0	\$0	-\$400,000	-\$400,000
Equipment Replacement	\$0	-\$733,334	-\$1,060,406	-\$1,793,740
Infrastructure	\$5,000,000	-\$3,983,576	-\$125,000	\$891,424
Water	\$0	\$0	\$0	\$0
Sewer	\$0	-\$3,821,132	\$0	-\$3,821,132
Capital Replacement	\$0	-\$100,000	-\$272,000	-\$372,000
Community Services	\$0	-\$20,000	\$0	-\$20,000
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	-\$16,428,947	-\$575,512	-\$17,004,459

Reserve Fund Policy Summary

Fund	Purpose	2022 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.	\$16,061,834
<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.	\$5,833,629
<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.	\$43,606,177
<i>Water</i>	Capital replacement of water plants, facilities, related equipment and distribution systems.	\$13,319,167
<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.	\$9,112,431
<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.	\$2,565,239
<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 <i>MGA Sec. 666</i> 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 <i>Sec. 671(2)</i> of the Act. Annually and budgeted funds for Community Grants that remain unallocated shall be transferred to reserves per Policy 7100.02.	\$294,994
<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.	\$2,677,442
<i>Human Resources</i>	Retention and recruitment costs including contingency for severance.	\$722,212
<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.	\$57,759
<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.	\$19,610,630
Total		\$115,209,686

2023 Projected Ending Balance	2024 Interim Budget		Description	2024 Projected Ending Balance
	Prior Year Commitment	In-Year Commitment		
\$1,297,378	\$0	-\$907,500	Includes \$500 thousand transfer for allowance for doubtful accounts and commitment for Orthophotos of \$400 thousand.	\$389,878
\$15,347,462	\$0	-\$3,596,813	2023 Operating surplus; also includes funding for additional funding for CS22-010.	\$11,750,649
\$6,272,521	-\$733,334	\$216,886	Includes \$1.3 million in contributions to reserve for the lifecycle replacement of equipment and \$1.8 million in commitments towards the capital acquisition and replacement of equipment.	\$5,756,073
\$48,330,513	-\$4,152,576	\$8,405,264	Includes \$3.96 million in operating contributions and \$5 million capital contributions for Evansburg street improvement and TWP 542-Hwy748 to Range Road 165, and \$4 million prior year capital commitments which includes Culvert Rehabilitation and Bridge Rehabilitation due to flood damages in 2023.	\$52,583,201
\$15,484,172	\$0	\$2,165,005	Includes an in-year contribution of \$2.2 million for future capital requirements for plant replacements.	\$17,649,177
\$11,221,428	-\$3,821,132	\$0	Includes \$3.8 million prior year commitments for Cadomin Lagoon and Marlboro Sewer/Lagoon.	\$7,400,296
\$2,379,039	-\$162,500	-\$272,000	Includes \$272 thousand in-year capital commitments, \$162 thousand prior year capital commitments.	\$1,944,539
\$193,169	-\$20,000	\$10,000	Includes \$20 thousand prior year commitment towards trails master plan and \$10 thousand in operating contributions to reserve for cash in lieu of parkland.	\$183,169
\$2,225,662	-\$160,000	-\$71,000	Includes \$260 thousand operating commitments and \$29 thousand operating contributions to reserve for sale of land.	\$1,994,662
\$639,177	\$0	-\$108,035	Includes \$82 thousand in operating commitments for personal accruals and \$25 thousand for commitment on human resource searches.	\$531,142
\$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
\$18,210,024	-\$16,428,947	-\$575,512	Includes \$16 million prior year capital commitments mostly for the YCE Multiplex and \$570 thousand in year capital commitments primarily from PS24-014 Station 12 roof repair replacement and PS24-015 Station 10 roof repair replacement.	\$1,205,565
\$121,664,100	-\$25,478,489	\$5,266,295		\$101,451,905
	-\$20,212,195			



Operating Reserve Contributions and Commitments

Reserve Type	Transfer Type	Operating Budget Costing Centre
Tax Stabilization	Transfer from Reserve	2023 Operating Surplus
Tax Stabilization	Transfer from Reserve	Historical Services
Sub-Total - Tax Stabilization		
General - Emergent	Transfer from Reserve	Admin General
Sub-Total - General Emergent		
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
Equipment Replacement: Technology	Transfer from Reserve	Admin 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: Roads and Bridges	Transfer from Reserve	Bridges General
Infrastructure: Roads and Bridges	Transfer from Reserve	Bridges General
Infrastructure: Landfills	Transfer to Reserve	Solid Waste - WYRLA
Infrastructure: Landfills	Transfer to Reserve	Solid Waste - WYRLA
Infrastructure: Landfills	Transfer to Reserve	Solid Waste - WYRLA
Infrastructure: Landfills	Transfer to Reserve	Solid Waste - General
Infrastructure: Landfills	Transfer from Reserve	Solid Waste - WYRLA
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 Playground	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
Human Resources	Transfer from Reserve	Admin General
Sub-Total - Human Resources		
Total		
Total - Combined 2024 Operating Contribution to Reserve / Commitment from Reserve		

2024 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
2023 Operating Surplus.			-\$3,096,813
Historical books for the 2023 Spring Fire and Flood.			-\$100,000
	\$0	\$0	-\$3,196,813
Allowance for Doubtful Accounts in Reserve.			-\$507,500
	\$0	\$0	-\$507,500
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		
TCA AMP Software 2023 Amounts.			-\$40,000
	\$1,317,292	\$0	-\$40,000
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	
Engineering Carryforward.			-\$49,200
Construction Carryforward.			-\$320,900
Transfer to Closure Reserve.	\$29,500		
Transfer to Post Closure Reserves.	\$29,500		
Transfer to Capital Reserve (2023: \$969,264).	\$925,400		
Edson Landfill to 6-43-712 (2023:\$31,500).	\$32,540		
Transfer from Operating Reserves (2022: \$101,596) - Biosolids Study.			-\$60,000
	\$3,960,364	-\$169,000	-\$430,100
Future capital requirements for plant replacements.	\$2,165,005		
	\$2,165,005	\$0	\$0
LUB Completion.		-\$12,500	
Carry forward: 16 sites, oil storage tank regs, DML fees/renewals.		-\$50,000	
	\$0	-\$62,500	\$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.		-\$30,000	
Carry forward: Robb Subdivision design and survey.		-\$50,000	
Node 9 Economic Development RES 185-05-24-2022.		-\$80,000	
	\$29,000	-\$160,000	-\$100,000
Accrued Wages.			-\$82,035
Scholarship funding.			-\$1,000
Recruitment Searches.			-\$25,000
	\$0	\$0	-\$108,035
	\$7,481,661	-\$391,500	-\$4,382,448
	\$2,707,713		

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
General Emergent	Transfer from Reserve	IN24-016 - Orthophotos and Contours
Sub-Total - General Emergent		
Tax Stabilization	Transfer from Reserve	CS22-010 - Yellowhead County Agricultural Society Facility
Sub-Total - Tax Stabilization Reserve		
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	CS24-001 - Jib Crane
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	CS24-017 - Parks Mower
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-006 - Bobcat (Wildwood)
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-010 - 3/4 ton replacement
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-011 - 1/2 ton replacement
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-012 - 1/2 ton replacement
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-013 - 1/2 ton replacement
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-007 - Plow Truck Replacements (x2)
Equipment Replacement: Protective Services	Transfer from Reserve	PS24-004 - Replace YCF-72 CPO Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS24-005 - Replace YCF-74 CPO Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS24-006 - 2 Thermal Imaging Cameras
Equipment Replacement: Protective Services	Transfer from Reserve	PS24-008 - Posi-Check B/A mask testing
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN22-002 - Loader Attachment
Equipment Replacement: Protective Services	Transfer from Reserve	IN23-029 - Wheel Loader Attachment
Equipment Replacement: Protective Services	Transfer from Reserve	PS23-019 - Replace Bodies on SSV-1,2,3
Equipment Replacement: Protective Services	Transfer from Reserve	PS23-020 -Replace YCF-66 Duty 1
Equipment Replacement: Protective Services	Transfer from Reserve	PS23-021 -Replace pumps in YCF-,50,55,60,65,75
Equipment Replacement: Communications	Transfer from Reserve	PS23-022 -Radio Replacement repair
Equipment Replacement: Communications	Transfer from Reserve	PS23-023 - Generator for YH-5 Obed Tower site
Sub-Total - Equipment Replacement		
Infrastructure: Roads and Bridges	Transfer from Reserve	IN24-009 - Range Road 144A - South of TWP 541
Infrastructure: Roads and Bridges	Transfer to Reserve	IN22-008 - Evansburg Street Improvement
Infrastructure: Roads and Bridges	Transfer to Reserve	IN23-003 - TWP 542 - Hwy 748 to Range Road 165
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	IN23-006 - BF07400 - Tributary to Mcleod River - RR141A
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-011 - Robb Lagoon
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-030 - Long Lake Road Embankment Slope Failure - Landslide
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-031 - Culvert No. 7 Rehabilitation
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-032 - Culvert Rehabilitation Flood Damages Recovery
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-033 - Bridge Rehabilitation - Flood Recovery Program
Sub-Total - Infrastructure: Roads and Bridges		
Sewer	Transfer from Reserve	P20-002 - Cadomin Lagoon
Sewer	Transfer from Reserve	SEWERMARL - Marlboro sewer lagoon
Sewer	Transfer from Reserve	IN23-010 - Marlboro Water/Sewer
Sub-Total - Sewer		

2024 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Upgrade. Updated aerial photography and digital elevation model for Catalis platform.			-\$400,000
	\$0	\$0	-\$400,000
Capital Donation in Principle to Reserve on Condition of Response to Letter.			-\$400,000
	\$0	\$0	-\$400,000
Replacement. Jib Crane for lifting ag plastics.			-\$5,500
Replacement. Lifecycle replacement.			-\$22,000
Replacement. Old Bobcat at end of life cycle, requires replacement.			-\$80,000
Replacement. Transportation. To replace 2015 F250 YC097 - 260,000 km. \$2339.50 in maintenance. Significant repairs expected throughout the winter and into next season as unit is near end of life.			-\$65,000
Replacement. Transportation. To replace YC105 - 280,834 km \$4500 in maintenance. Significant repairs expected throughout the winter and into next season as unit is near end of life.			-\$55,000
Replacement. Transportation. To replace YC119 - 282,078 km \$3400 in maintenance. Significant repairs expected throughout the winter and into next season as unit is near end of life.			-\$55,000
Replacement. Utilities. To replace YC120 - 278,599km \$4,344 in maintenance. Utilities puts on a lot of kilometers.			-\$55,000
Replacement. Plow truck replacements 2015 Western Star YC102(W) 2023 maintenance \$6,700.00, 2015 Western Star YC103(E) 2023 maintenance \$3,500,00. Old units are at end of life cycle, chassis severely corroded, bushings all require replacement, electrical and air fittings all rotting. State of repair will decrease over this winter season.			-\$500,000
Replacement. Vehicle Replacement over 200,000 KM.			-\$90,000
Replacement. Vehicle Replacement over 200,000 KM.			-\$90,000
Replacement. 2 Cameras end of life.			-\$30,550
Replacement. Replace existing equipment.			-\$12,356
Carryforward. Quick Attach for loader.		-\$30,000	
Hyundai Wheel Loader Attachment.		-\$20,000	
Replacing Damaged Bodies.		-\$82,632	
Replacement. YCF-066, Engine and transmission failure.		-\$85,000	
Replacing damaged pumps.		-\$200,000	
Replace and Repair Radio's and Batteries.		-\$185,702	
Mine Shutting off power.		-\$130,000	
	\$0	-\$733,334	-\$1,060,406
Rehabilitation. Minor Capital - Engineering only. road rebuild (0.6km). Narrow top, rough road, brushing required, significant maintained costs.			-\$125,000
To Build Reserve. Carryforward + Additional Contribution to Reserves. Anticipated	\$2,000,000		
Reserve Contribution. Tender construction. Engineering. Phase 1 - Design and tender (6.4km) [Total Project Cost \$9,300,000].	\$3,000,000		
Carryforward. Environment permits and turn around.		-\$39,954	
Carryforward. RFD 1426.		-\$47,938	
Remove culvert, restore side, abandon roadway as per Council direction April 26, 2022.		-\$195,192	
Brushing and replace fence and other minor work.		-\$195,000	
Long Lake Road Embankment Slope Failure- Landslide-Main.		-\$685,000	
Rehabilitation.		-\$535,000	
Rehabilitation.		-\$1,750,146	
Rehabilitation.		-\$535,346	
	\$5,000,000	-\$3,983,576	-\$125,000
Carryforward. Monitoring Wells.		-\$30,000	
Carry forward. Reserve 6-42-712.		-\$1,742,135	
Engineering and design of hybrid water/sewer system to accommodate Marlboro (\$1 million engineering and design; \$1.1 million to reserve for future construction).		-\$2,048,997	
	\$0	-\$3,821,132	\$0

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Community Services: Parks and Playgrounds	Transfer from Reserve	CS23-002 - Trail Development
Sub-Total - Community Services: Parks and Playgrounds		
Facilities Replacement	Transfer from Reserve	PS24-013 - Station 4 (Robb) Repair replacement
Facilities Replacement	Transfer from Reserve	PS24-014 - Station 12 roof Repair Replacement
Facilities Replacement	Transfer from Reserve	PS24-015 - Station 10 roof repair replacement
Facilities Replacement	Transfer from Reserve	IN23-016 - Municipal Building (Edson) Heat Pumps
Facilities Replacement	Transfer from Reserve	IN23-026 - Abloy Key System
Facilities Replacement	Transfer from Reserve	PS22-006 - Niton Fire Station
Facilities Replacement	Transfer from Reserve	CS23-009 - Evansburg Community Hall
Facilities Replacement	Transfer from Reserve	CS19-009 - YCE Multiplex
Sub-Total - Facilities Replacement		
Capital Replacement	Transfer from Reserve	GS24-001 - Document/email Management System
Capital Replacement	Transfer from Reserve	CS24-015 - Wildwood Christmas Lights
Capital Replacement	Transfer from Reserve	CS24-016 - Dock Float Replacements
Capital Replacement	Transfer from Reserve	CS24-018 - Evansburg Pump Track Repair
Capital Replacement	Transfer from Reserve	CS24-020 - Wildwood Complex Rink Lights
Capital Replacement	Transfer from Reserve	CS24-023 - Brule Shelter Rebuild
Capital Replacement	Transfer from Reserve	IN24-002 - Storage Structure (Wildwood)
Capital Replacement	Transfer to Reserve	CS22-010 - Yellowhead County Agricultural Society Facility
Sub-Total - Capital Replacement		
Total		
Total - Combined 2024 Capital Contribution to Reserve / Commitment from Reserve		

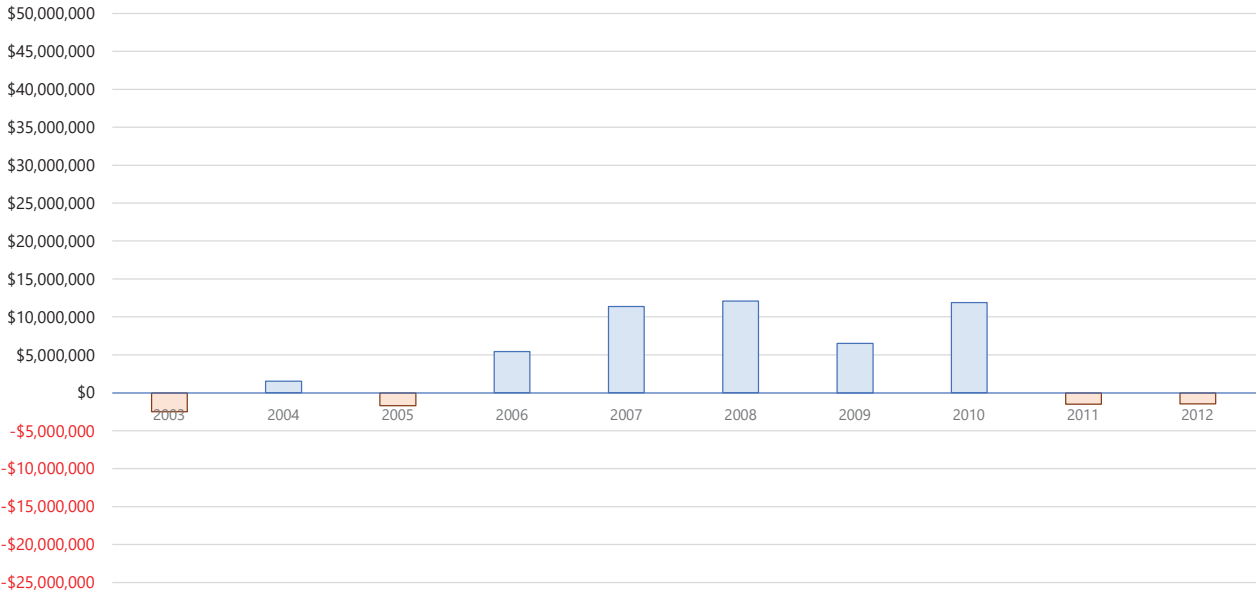
2024 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Continued implementation of trail master plan.		-\$20,000	
	\$0	-\$20,000	\$0
Replacement. Repair/Replace roof Station 4.			-\$25,000
Repair/Replace roof station 12 (waiting for facilities).			-\$265,000
Repair Roof. Warranty on this roof (waiting for facilities).			-\$285,512
Replace 3 heat pumps in the Edson Admin Building.		-\$57,720	
Continue with rekey and key management system of County buildings. Purchase of all hardware.		-\$62,280	
Replacement of existing building.		-\$2,307,690	
Explore options for new hall.		-\$160,000	
Carryforward. YCE Multiplex, Year 4.		-\$13,841,257	
	\$0	-\$16,428,947	-\$575,512
Replacement. Replace antiquated HP Trim System w/Open text.			-\$105,000
Replacement. Streetscape lights.			-\$22,000
Replacement. Lifecycle replacement. Phase 1 of 3. Total project cost \$210k.			-\$70,000
Rehabilitation. Landscape repair.			-\$12,000
Upgrade. Rink light upgrade.			-\$20,000
Rehabilitation. Repair failing structure.			-\$23,000
Upgrade. Outdoor storage dilapidated and required replacement. New structure will have lighting to increase safety.			-\$20,000
Capital Donation in Principle to Reserve on Condition of Response to Letter.		-\$100,000	
	\$0	-\$100,000	-\$272,000
	\$5,000,000	-\$25,086,989	-\$2,832,918
		-\$22,919,907	

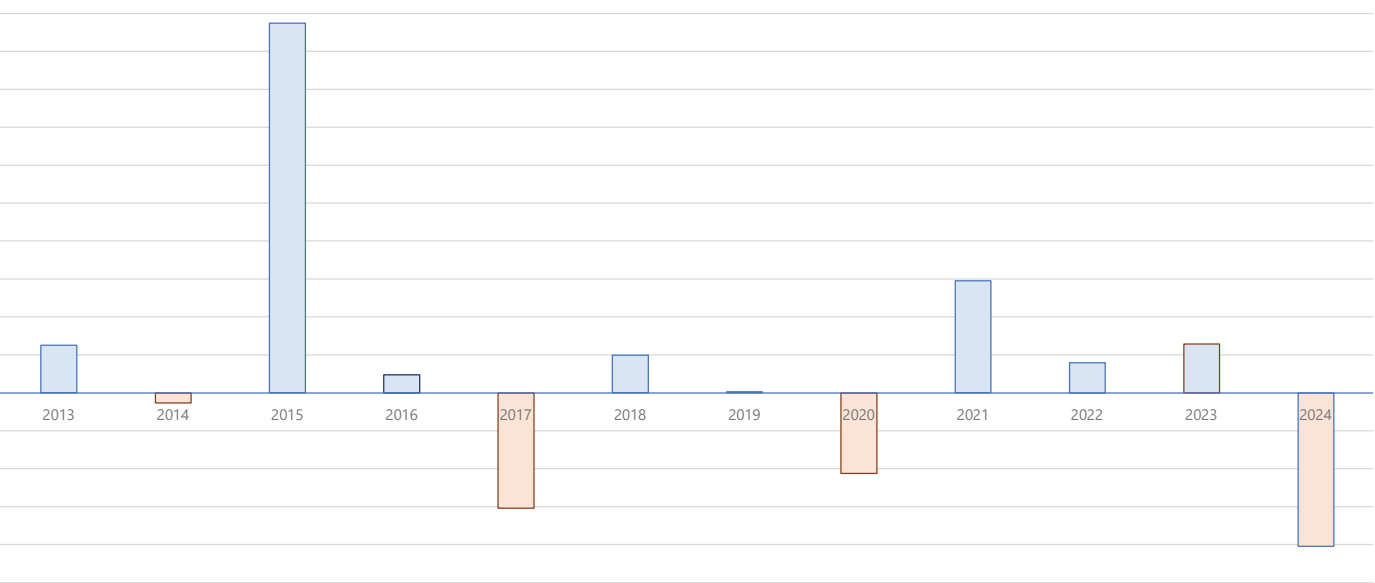
Reserve Funds - Transaction by Year

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

Reserve Fund / Reserve Type	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



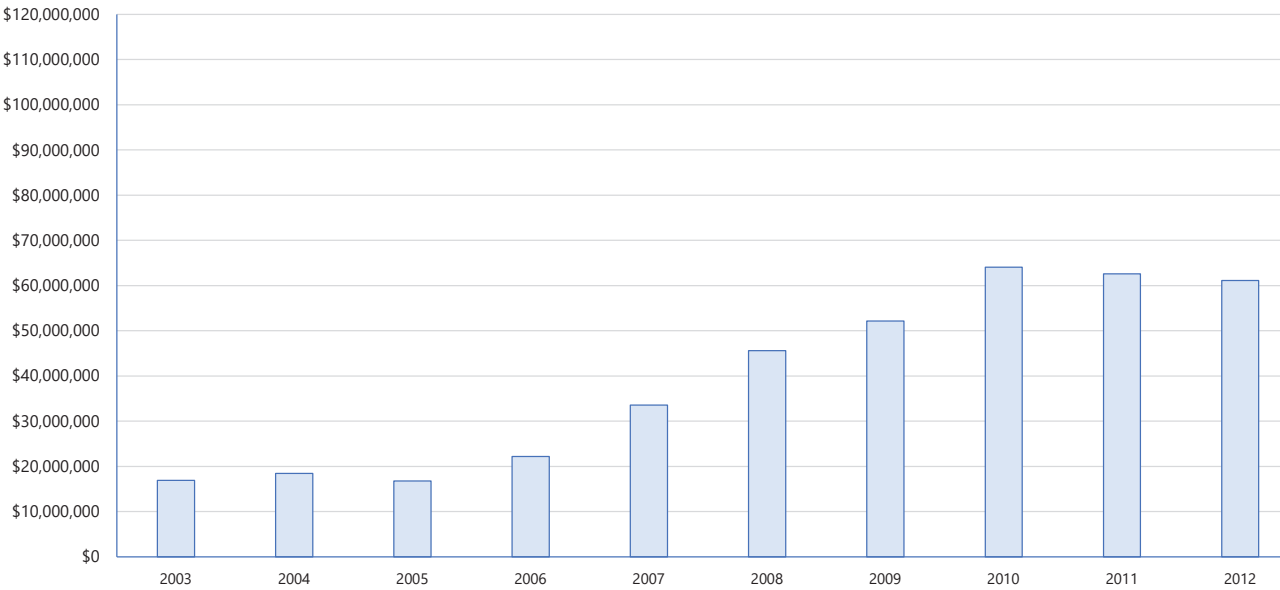
Year												Ending Balance
2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
-\$180,000	\$2,060,031	\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	-\$45,000	-\$907,500	\$389,878
-\$180,000	\$2,060,031	\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	-\$45,000	-\$907,500	\$389,878
-\$1,646,746	\$0	-\$61,718	\$0	\$900,000	-\$587,310	\$5,069,590	\$5,107,571	\$2,641,317	-\$2,703,729	-\$714,372	-\$3,596,813	\$11,750,649
\$562,822	-\$636,098	-\$53,450	-\$119,791	\$74,378	-\$54,157	-\$31,352	-\$12,519	\$0	-\$71,675	\$0	-\$40,000	\$45,944
\$0	\$3,298,046	-\$552,482	-\$2,266,070	-\$829,000	\$487,511	\$665,273	-\$860,807	\$0	\$0	\$109,177	-\$206,525	\$237,366
\$194,449	\$187,008	\$26,521	-\$66,026	-\$546,863	\$469,682	-\$530,512	\$614,212	\$485,297	\$649,750	\$76,350	\$59,212	\$2,404,999
-\$134,629	-\$92,913	\$2,480,932	-\$767,048	\$578,683	\$190,247	\$271,343	-\$1,014,237	\$518,365	\$187,346	\$253,365	-\$329,135	\$3,067,764
\$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	\$5,109,450	\$3,295,748	\$49,463,513
-\$65,824	\$160,000	\$31,500	\$31,500	\$31,500	-\$62,023	\$101,573	\$31,500	\$31,500	\$28,020	-\$68,500	\$32,540	\$1,452,034
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059,867	-\$316,614	\$924,400	\$1,667,654
\$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	\$2,165,005	\$17,649,177
\$304,800	\$4,461,747	\$4,042,670	\$2,607	-\$149,166	-\$819,517	\$363,648	-\$1,601,000	-\$183,300	-\$422,545	\$2,108,997	-\$3,821,132	\$7,400,296
\$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	-\$186,200	-\$434,500	\$1,944,539
\$0	\$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	-\$101,824	-\$10,000	\$172,437
-\$186,014	\$265,933	\$22,213	-\$5,772	\$111,322	\$10,000	\$0	\$0	\$113,000	\$283,840	-\$451,780	-\$231,000	\$1,994,662
-\$500	-\$29,620	-\$22,905	\$25,667	\$265,000	\$213,500	-\$1,000	-\$27,666	-\$238,724	-\$31,500	-\$83,035	-\$108,035	\$531,142
\$0	\$0	\$0	\$0	\$0	\$0	\$7,716	-\$1,835	-\$87	\$0	\$0	\$0	\$5,795
\$0	\$0	\$1,120,166	-\$1,021,969	\$2,585	-\$8,617	-\$13,649	-\$10,041	\$830	-\$11,547	\$0	\$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	-\$1,400,606	-\$17,004,459	\$1,205,565
\$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	\$3,982,957	\$6,499,413	-\$19,304,695	\$101,062,027
\$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	\$3,982,957	\$6,454,413	-\$20,212,195	\$101,451,905



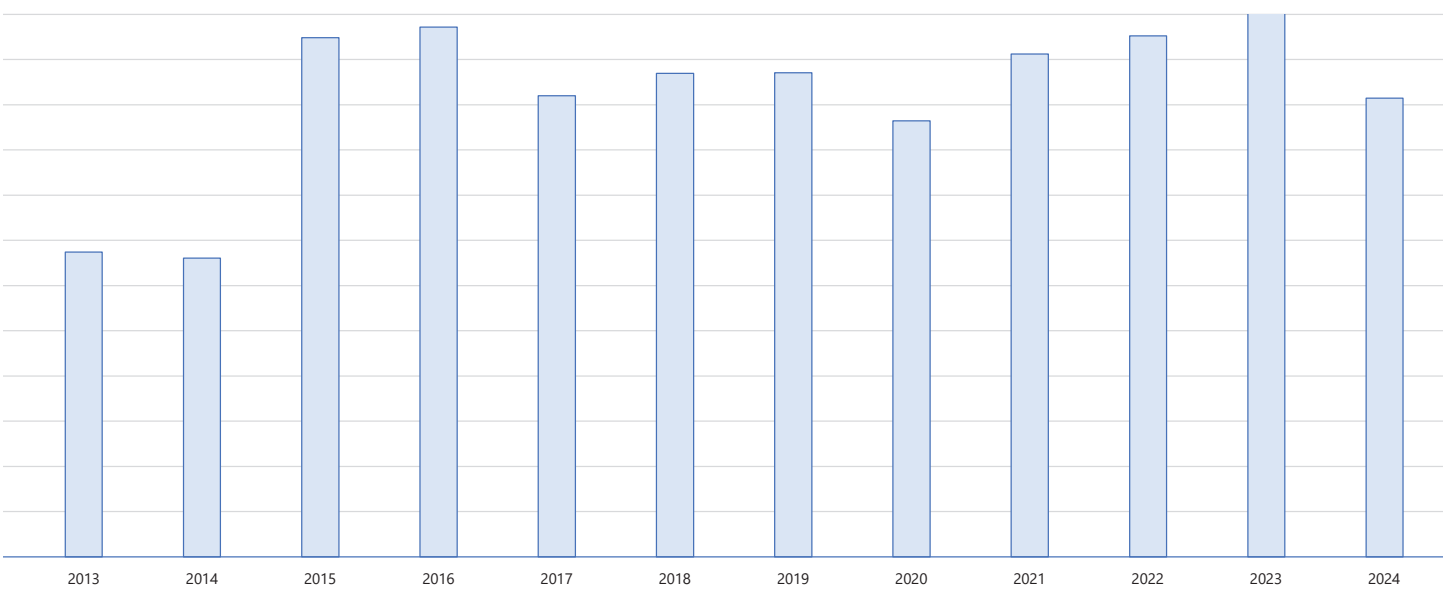
Reserve Funds - Balance by Year

Summary of Reserve fund balances by year

Reserve Fund / Reserve Type	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
	\$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
Human Resources	\$0	\$0	\$0	\$0	\$29,000	\$448,700	\$447,700	\$571,700	\$570,960	\$569,960
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	\$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



Year											
2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$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	\$1,297,378	\$389,878
\$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	\$1,297,378	\$389,878
\$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	\$15,347,462	\$11,750,649
\$990,608	\$354,510	\$301,060	\$181,269	\$255,648	\$201,491	\$170,138	\$157,620	\$157,620	\$85,944	\$85,944	\$45,944
\$392,242	\$3,690,288	\$3,137,806	\$871,737	\$42,737	\$530,248	\$1,195,521	\$334,714	\$334,714	\$334,714	\$443,891	\$237,366
\$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	\$2,345,787	\$2,404,999
\$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	\$3,396,899	\$3,067,764
\$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	\$46,167,765	\$49,463,513
\$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	\$1,419,494	\$1,452,034
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059,867	\$743,253	\$1,667,654
\$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	\$15,484,172	\$17,649,177
\$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	\$11,221,428	\$7,400,296
\$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	\$2,379,039	\$1,944,539
\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732
\$967,944	\$1,034,353	\$1,000,759	\$885,845	\$896,412	\$691,289	\$732,076	\$952,409	\$479,508	\$284,262	\$182,437	\$172,437
\$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	\$2,225,662	\$1,994,662
\$569,460	\$539,840	\$516,935	\$542,602	\$807,602	\$1,021,102	\$1,020,102	\$992,436	\$753,712	\$722,212	\$639,177	\$531,142
\$0	\$0	\$0	\$0	\$0	\$0	\$7,716	\$5,882	\$5,795	\$5,795	\$5,795	\$5,795
\$0	\$0	\$1,120,166	\$98,197	\$100,782	\$92,166	\$78,516	\$68,476	\$69,306	\$57,759	\$57,759	\$57,759
\$419,556	\$419,556	\$8,919,556	\$7,460,929	\$7,475,154	\$10,834,242	\$15,221,190	\$14,750,751	\$19,005,993	\$19,610,630	\$18,210,024	\$1,205,565
\$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	\$113,867,308	\$120,366,722	\$101,062,027
\$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	\$115,209,686	\$121,664,100	\$101,451,905



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