

# 2025 INTERIM BUDGET





## 2025 Operating and Capital Summary

<u>Expense Groupings</u>	<u>2024 Budget</u>	<u>2025 Interim</u>
Operations	\$ 48,531,405	\$ 52,059,560
Contribution to local governments	2,543,673	2,718,300
Revenue sharing agreements	7,397,945	7,397,945
School requisition	27,016,146	27,016,146
Seniors requisition	5,784,622	5,784,622
Designated Industrial Property requisition	702,713	702,713
Contributions to reserves	12,826,052	7,601,757
Capital projects	115,193,060	138,141,152
<b>Sub-Total</b>	<b>\$ 219,995,616</b>	<b>\$ 241,422,195</b>
Amortization - non cash item	18,739,582	18,943,933
<b>Total</b>	<b>\$ 238,735,199</b>	<b>\$ 260,366,127</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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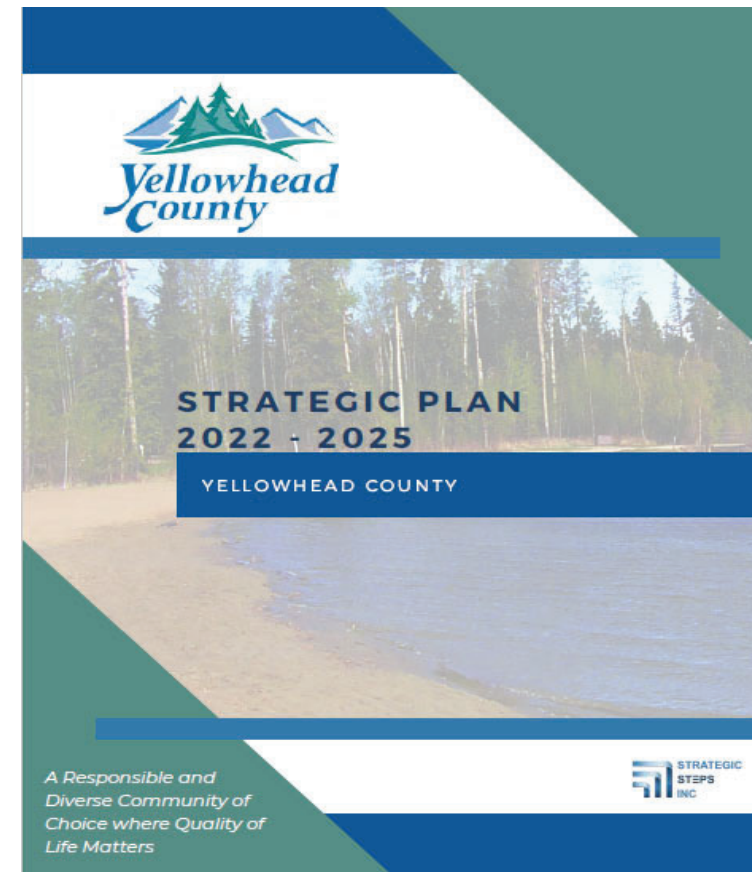


WELCOME

# 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).

## 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 2022-2025. 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.

**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*

*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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# 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.*



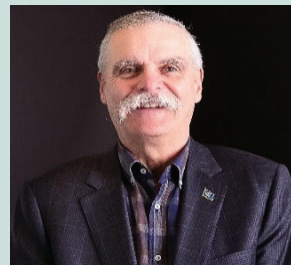
**Patrick Soroka**  
Councillor - Division 1



**Anthony Giezen**  
Councillor Division - 2



**Penny Lowe**  
Councillor - Division 3



**David Russell**  
Councillor - Division 4



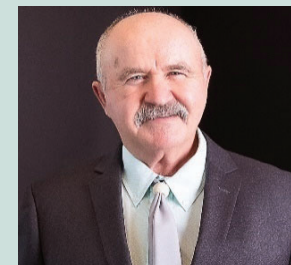
**Shawn Berry**  
Councillor - Division 5



**Brigitte Lemieux**  
Councillor - Division 6



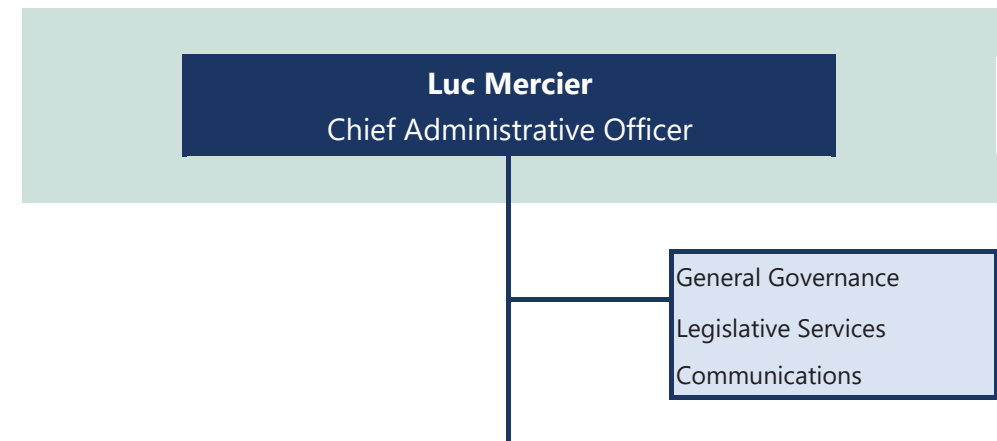
**Dawn Mitchell**  
Councillor - Division 7



**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
<b>Jeffrey R. Morrison</b> General Manager	<b>Albert Bahri</b> General Manager	<b>Cory Armfelt</b> General Manager	<b>Crystal McNernie</b> 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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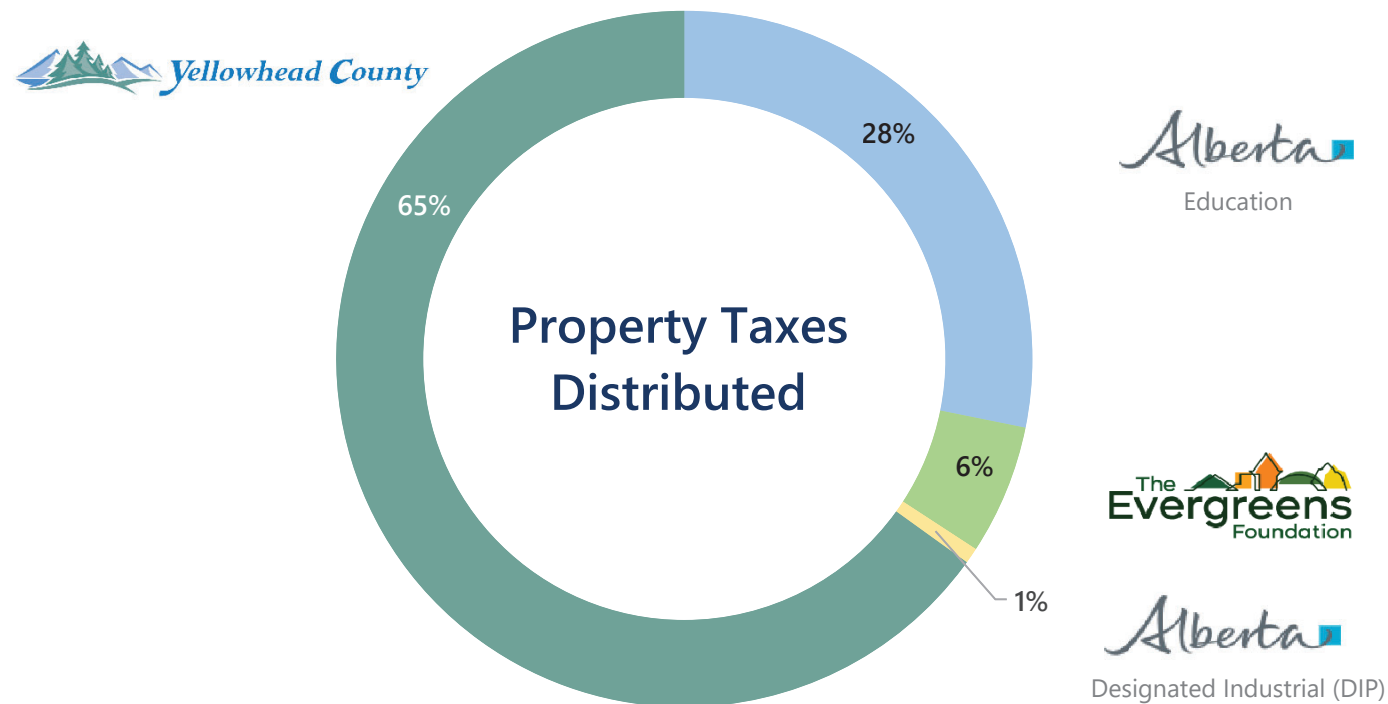
# Yellowhead County in Numbers

The proposed change to the County's mill rate for the 2025 Interim Budget is 0%. The interim budget is being presented under the assumption that the assessment base will include the following changes:

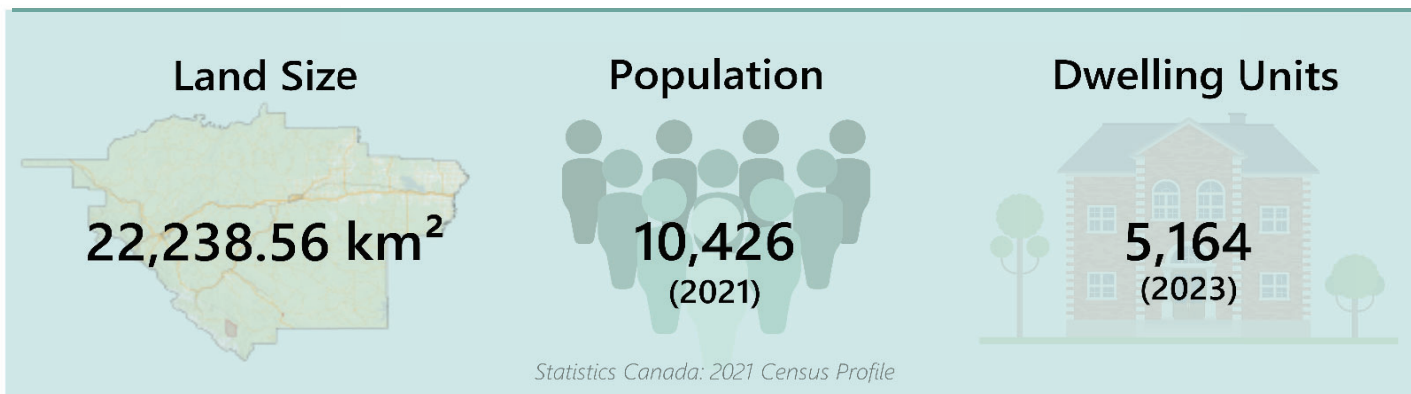
It is estimated that residential assessment will change approximately 1-2% increase as a result of inflation and growth, while Non-Residential Assessment is being estimated to have a 0.0%-0.5% increase.

Machinery and Equipment is estimated to have a 0.0%-0.5% increase while linear from a conservative perspective will remain at the 2024 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 \$65.



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:

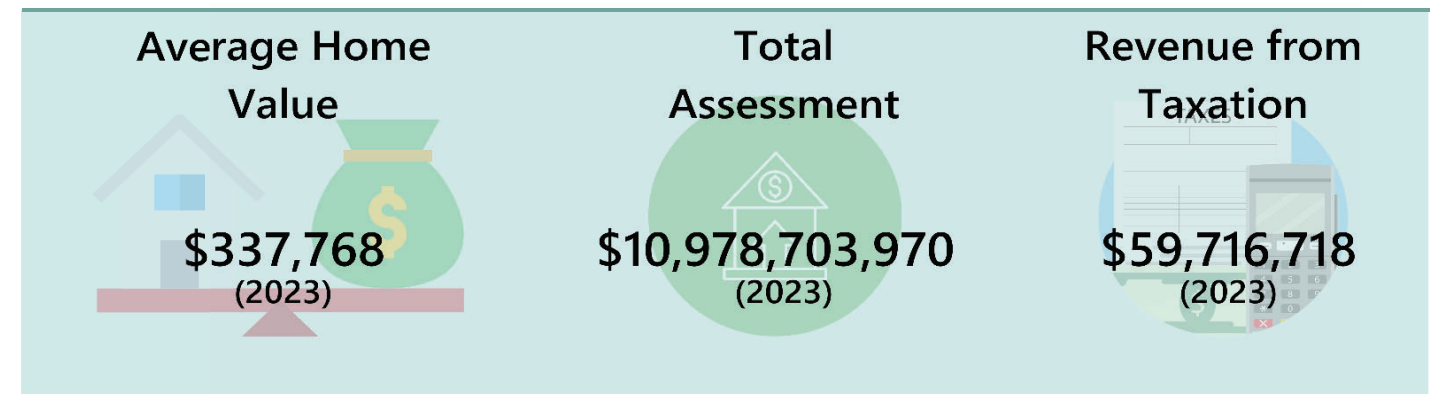
**\$100 =**

Alberta Education	\$ 28.17	28%
Alberta DIP	\$ 0.73	1%
The Evergreens Foundation	\$ 6.03	6%
Yellowhead County	\$ 65.07	65%
Infrastructure Services	\$ 23.86	37%
Corporate Services and Administration	\$ 22.90	35%
Protective Services	\$ 8.07	12%
Community Services	\$ 4.60	7%
To Capital	\$ 5.11	8%
General Governance - Council	\$ 0.52	1%

The amount of property tax dollars that Yellowhead County receives and retains per year on an average residential home assessed at \$337,768 (2023).



**\$ 802**



# What Is A Municipal Budget?

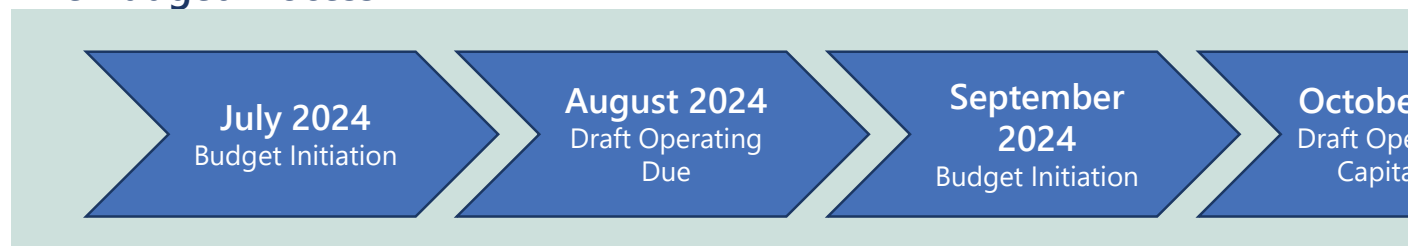
The passing of the budget is Council's biggest policy decision on an annual basis. It reflects the annual review of operations based on the service levels to be delivered, priorities, needs and goals while also determining the appropriate funding sources for each service to be delivered. The main sources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

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

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

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

## The Budget Process



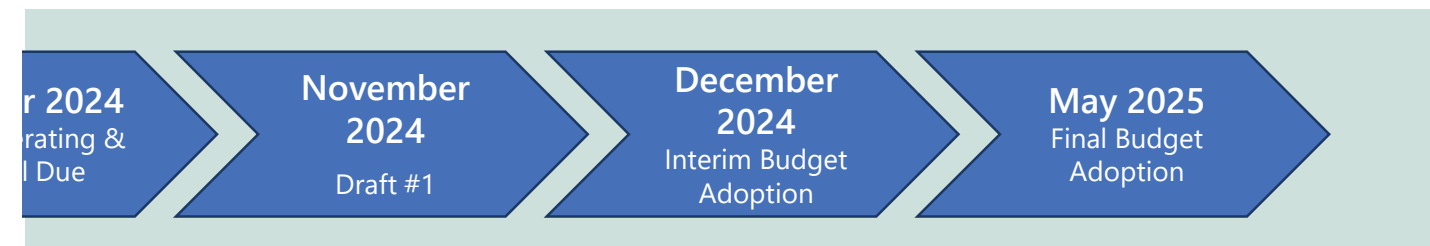
### The Municipal Government Act (MGA) and the Municipal Budget Process

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

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



for the calendar year determined on a basis consistent with accounting standards and the requirements of Part 8 Financial Administration.

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

## 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 2025 Interim Budget has been prepared on the premise that the County will deliver the same level and quality of services approved under the 2024 Final Budget.

	2025		2024		2025 vs 2024	
	Interim	Forecast	Budget	\$ Change	% Change	
<b>Operating Revenues</b>						
Investment Income	\$ 5,500,000	\$ 7,500,000	\$ 7,500,000	-\$ 2,000,000	-26.67%	
Government Transfers	1,346,844	1,154,653	1,062,749	284,095	26.73%	
Amortization of Capital Assets	18,943,933	18,943,933	18,739,582	204,350	1.09%	
Penalties	322,176	611,149	326,861	- 4,685	-1.43%	
Property Taxation - Yellowhead County	62,407,591	62,413,617	62,407,591	-	0.00%	
Property Taxation - Education	27,016,146	27,199,848	27,016,146	-	0.00%	
Property Taxation - Seniors Foundation	5,784,622	5,785,104	5,784,622	-	0.00%	
Property Taxation - Designated Industrial	702,713	702,852	702,713	-	0.00%	
Provincial Government Transfers	1,465,450	1,525,450	1,483,110	- 17,660	-1.19%	
Reserves/Surplus	4,745,498	3,988,913	4,691,913	53,584	1.14%	
Other	359,177	117,573	359,177	-	0.00%	
Sales and User Charges	4,043,466	3,798,603	3,798,624	244,842	6.45%	
<b>Total Operating Revenues</b>	<b>\$ 132,637,615</b>	<b>\$ 133,741,696</b>	<b>\$ 133,873,089</b>	<b>-\$ 1,235,474</b>	<b>-0.92%</b>	
<b>Operating Expenses</b>						
Allowances	\$ 517,500	\$ 10,000	\$ 517,500	\$ -	0.00%	
Amortization of TCA	18,943,933	18,943,933	18,739,582	204,350	1.09%	
Bank Charges	14,150	13,330	12,150	2,000	16.46%	
Communication & Promotions	667,746	577,455	673,730	- 5,984	-0.89%	
Contracted General Services	9,169,308	7,439,162	7,924,172	1,245,137	15.71%	
Contracted Professional Services	3,887,373	2,839,447	3,314,550	572,823	17.28%	
Contributions and Grants	1,571,895	1,348,571	1,509,675	62,220	4.12%	
Revenue Sharing Agreements	7,397,945	7,397,945	7,397,945	-	0.00%	
Contributions to Local Government	2,718,300	2,492,772	2,543,673	174,627	6.87%	
Gravel Program	4,485,217	3,829,065	4,363,544	121,673	2.79%	
Interest on Debt	63,383	63,383	63,383	-	0.00%	
Materials and Supplies	3,636,487	2,984,469	3,695,831	- 59,344	-1.61%	
Principal on Debt	233,877	233,877	233,877	-	0.00%	
Purchases from Other Governments	1,664,078	1,664,078	1,664,078	-	0.00%	
Rentals	190,365	131,181	181,865	8,500	4.67%	
Requisitions	33,503,482	33,503,481	33,503,482	-	0.00%	
Reserves/Surplus	7,601,757	12,862,053	12,826,052	- 5,224,295	-40.73%	
Road Maintenance	6,376,660	5,343,038	5,910,180	466,480	7.89%	
Salaries, Wages and Benefits	17,783,206	15,747,115	16,566,452	1,216,754	7.34%	
Travel, Subsistence & Training	808,303	611,202	712,274	96,029	13.48%	
Utilities	990,012	929,373	1,188,144	- 198,133	-16.68%	
<b>Total Operating Expenses</b>	<b>\$ 122,224,976</b>	<b>\$ 118,964,929</b>	<b>\$ 123,542,139</b>	<b>-\$ 1,317,163</b>	<b>-1.07%</b>	
<b>Operating Surplus/(Deficit)</b>	<b>\$ 10,412,639</b>	<b>\$ 14,776,767</b>	<b>\$ 10,330,950</b>	<b>\$ 81,689</b>	<b>0.79%</b>	

	2025		2024		2025 vs 2024	
	Interim	Forecast	Budget	\$ Change	% Change	
<b>Capital Financing</b>						
Sale of Assets	\$ -	\$ -	\$ -	\$ -	0.00%	
Local Government Contributions	-	-	-	-	0.00%	
Other Capital	828,213	337,500	337,500.00	490,713	145.40%	
Provincial Conditional Grants	7,991,606	29,254,292	29,254,292	- 21,262,686	-72.68%	
Transfer from Reserves	14,018,722	20,634,440	20,634,440	- 6,615,718	-32.06%	
Carry Forward from Prior Year	104,889,972	54,635,878	54,635,878	50,254,094	91.98%	
Donations, Contributions, Rebates	-	-	-	-	0.00%	
<b>Total Capital Financing</b>	<b>\$ 127,728,512</b>	<b>\$ 104,862,110</b>	<b>\$ 104,862,110</b>	<b>\$ 22,866,402</b>	<b>21.81%</b>	
<b>Capital Expenses</b>						
Capital Applied	\$ 33,251,180	\$ 60,557,182	\$ 60,557,182	-\$ 27,306,002	-45.09%	
Carry forward Capital Applied	104,889,972	54,635,878	54,635,878	50,254,094	91.98%	
<b>Total Capital Expenses</b>	<b>\$ 138,141,152</b>	<b>\$ 115,193,060</b>	<b>\$ 115,193,060</b>	<b>\$ 22,948,092</b>	<b>19.92%</b>	
<b>Capital Surplus/(Deficit)</b>	<b>-\$ 10,412,639</b>	<b>-\$ 10,330,950</b>	<b>-\$ 10,330,950</b>	<b>-\$ 81,689</b>	<b>0.79%</b>	

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)).

	2025		2024		2025 vs 2024	
	Interim	Forecast	Budget	\$ Change	% Change	
Operating Surplus / (Deficit)	\$ 10,412,639	\$ 14,776,767	\$ 10,330,950	\$ 81,689	0.79%	
Capital Surplus / (Deficit)	- 10,412,639	- 10,330,950	- 10,330,950	- 81,689	0.79%	
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 4,445,817</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	

### 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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## 2025 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.

	2025		2024		2025 vs 2024	
	Interim	Forecast	Budget	\$ Change	% Change	
<b>Operating Revenues</b>						
Investment Income	\$ 5,500,000	\$ 7,500,000	\$ 7,500,000	-\$ 2,000,000	-26.67%	
Local Government Transfers	1,346,844	1,154,653	1,062,749	284,095	26.73%	
Penalties	322,176	611,149	326,861	- 4,685	-1.43%	
Property Taxation - Yellowhead County	62,407,591	62,413,617	62,407,591	-	0.00%	
Property Taxation - Education	27,016,146	27,199,848	27,016,146	-	0.00%	
Property Taxation - Seniors Foundation	5,784,622	5,785,104	5,784,622	-	0.00%	
Property Taxation - Designated Industrial	702,713	702,852	702,713	-	0.00%	
Provincial Government Transfers	1,465,450	1,525,450	1,483,110	- 17,660	-1.19%	
Reserves/Surplus	4,745,498	3,988,913	4,691,913	53,584	1.14%	
Other	359,177	117,573	359,177	-	0.00%	
Sales and User Charges	4,043,466	3,798,603	3,798,624	244,842	6.45%	
<b>Sub-Total</b>	<b>\$ 113,693,683</b>	<b>\$ 114,797,763</b>	<b>\$ 115,133,506</b>	<b>-\$ 1,439,824</b>	<b>-1.25%</b>	
Amortization of Capital Assets	18,943,933	18,943,933	18,739,582	204,350	1.09%	
<b>Total Operating Revenues</b>	<b>\$ 132,637,616</b>	<b>\$ 133,741,696</b>	<b>\$ 133,873,089</b>	<b>-\$ 1,235,473</b>	<b>-0.92%</b>	
<b>Operating Expenses</b>						
Operations	\$ 52,059,560	\$ 42,416,174	\$ 48,531,405	\$ 3,528,155	7.27%	
Revenue Sharing Agreements	7,397,945	7,397,945	7,397,945	-	0.00%	
Contribution to local governments and grants	2,718,300	3,841,343	2,543,673	174,627	6.87%	
School requisition	27,016,146	27,016,146	27,016,146	-	0.00%	
Seniors requisition	5,784,622	5,784,622	5,784,622	-	0.00%	
Designated Industrial Property requisition	702,713	702,713	702,713	-	0.00%	
Contributions to reserves	7,601,757	12,862,053	12,826,052	- 5,224,295	-40.73%	
<b>Sub-Total</b>	<b>\$ 103,281,043</b>	<b>\$ 100,020,996</b>	<b>\$ 104,802,556</b>	<b>-\$ 1,521,513</b>	<b>-1.45%</b>	
Amortization - non cash item	18,943,933	18,943,933	18,739,582	204,350	1.09%	
<b>Total Operating Expenses</b>	<b>\$ 122,224,976</b>	<b>\$ 118,964,929</b>	<b>\$ 123,542,139</b>	<b>-\$ 1,317,163</b>	<b>-1.07%</b>	
<b>Operating Surplus/(Deficit) - Contribution to Capital</b>	<b>\$ 10,412,640</b>	<b>\$ 14,776,767</b>	<b>\$ 10,330,950</b>	<b>\$ 81,690</b>	<b>0.79%</b>	

The total 2025 Operating Budget includes \$132.6 million in revenue and \$122 million in expenses, with a surplus from operating or contributions to capital projects of \$10.4 million in 2025.



## 2025 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.

	2025		2024		2025 vs 2024	
	Interim	Forecast	Budget	\$ Change	% Change	
<b>Operating Revenues</b>						
General Governance - Council	\$ -	\$ -	\$ -	\$ -	0.00%	
Corporate Services and Administration	107,460,539	109,007,015	109,017,996	- 1,557,457	-1.43%	
Protective Services	3,271,002	2,974,746	3,133,816	137,186	4.38%	
Infrastructure Services	19,964,495	19,946,553	19,837,247	127,248	0.64%	
Community Services	1,941,579	1,813,381	1,884,030	57,549	3.05%	
<b>Total Operating Revenues</b>	<b>\$ 132,637,615</b>	<b>\$ 133,741,695</b>	<b>\$ 133,873,089</b>	<b>- 1,235,474</b>	<b>-0.92%</b>	
<b>Operating Expenses</b>						
General Governance - Council	\$ 1,069,306	\$ 1,335,545	\$ 929,872	\$ 139,434	15.00%	
Corporate Services and Administration	46,681,288	46,653,892	47,707,112	- 1,025,824	-2.15%	
Protective Services	16,459,093	14,391,900	14,699,778	1,759,315	11.97%	
Infrastructure Services	48,638,493	44,877,904	47,761,403	877,090	1.84%	
Community Services	9,376,795	11,705,687	12,443,975	- 3,067,180	-24.65%	
<b>Total Operating Expenses</b>	<b>\$ 122,224,975</b>	<b>\$ 118,964,928</b>	<b>\$ 123,542,140</b>	<b>-\$ 1,317,165</b>	<b>-1.07%</b>	
<b>Operating Surplus/(Deficit) - Contribution to Capital</b>	<b>\$ 10,412,640</b>	<b>\$ 14,776,767</b>	<b>\$ 10,330,949</b>	<b>\$ 81,691</b>	<b>0.79%</b>	

## OPERATING OVERVIEW

# General Governance

## Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
<b>General Governance</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,069,306</b>	<b>-\$ 1,069,306</b>
Council General	\$	-	\$	236,962	-\$ 236,962
Mayor		-		117,107	- 117,107
Council - Division 1		-		82,157	- 82,157
Council - Division 2		-		82,157	- 82,157
Council - Division 3		-		81,257	- 81,257
Council - Division 4		-		81,257	- 81,257
Council - Division 5		-		76,944	- 76,944
Council - Division 6		-		83,646	- 83,646
Council - Division 7		-		80,657	- 80,657
Council - Division 8		-		78,444	- 78,444
Elections		-		68,718	- 68,718

# Costing Center Summary

11 - Council

**Costing Center** 11-10-00 Council **Budget Year** 2025  
**Division** Governance Services  
**Function** 11 - Council

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

**Summary of Changes**  
 Increase due to Council Chambers (MVI) software maintenance, Council replacement computers, and additional orientation costs following the election.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
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	Increased	10.16%	49,000	49,190	54,190
2-218 Promotional Recognition	Unchanged	0.00%	1,000	1,750	1,750
2-219 Hospitality	Increased	41.67%	12,000	12,000	17,000
2-242 Technology	Increased	184.18%	9,623	9,623	27,347
2-249 Other Professional	Increased	100.00%	15,000	20,000	40,000
2-265 Vehicle Rental	Unchanged	0.00%	-	1,800	1,800
2-274 Insurance Premiums	Unchanged	0.00%	1,000	1,250	1,250
2-519 General Supplies	Unchanged	0.00%	300	3,000	3,000
2-770 Contribution to Organizations	Unchanged	0.00%	625	625	625
<b>Total Expenses</b>	<b>Increased</b>	<b>25.22%</b>	<b>\$ 178,548</b>	<b>\$ 189,238</b>	<b>\$ 236,962</b>

# Costing Center Summary

11 - Council

**Costing Center** 11-20-## **Budget Year** 2025  
**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**  
 Annual increases.

**Budget Prior Year Comparison**

**11-20-00 Council - Mayor**

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 2,613	\$ 2,594	\$ 3,079
2-149 Employer Contributions	Increased	1.02%	96,817	14,177	14,322
2-151 Council Wages	Increased	2.99%	96,815	96,813	99,706
<b>Total Expenses</b>	<b>Increased</b>	<b>3.10%</b>	<b>196,245</b>	<b>\$ 113,584</b>	<b>\$ 117,107</b>

**11-20-10 Council - Division 1**

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,765	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	12,397	12,210	12,420
2-151 Council Wages	Increased	2.92%	65,777	65,775	67,694
<b>Total Expenses</b>	<b>Increased</b>	<b>3.08%</b>	<b>\$ 79,939</b>	<b>\$ 79,706</b>	<b>\$ 82,157</b>

**11-20-20 Council - Division 2**

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,765	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	12,397	12,210	12,420
2-151 Council Wages	Increased	2.92%	65,777	65,775	67,694
<b>Total Expenses</b>	<b>Increased</b>	<b>3.08%</b>	<b>\$ 79,939</b>	<b>\$ 79,706</b>	<b>\$ 82,157</b>

**11-20-30 Council - Division 3**

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,747	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	12,357	12,210	12,420
2-151 Council Wages	Increased	2.96%	64,877	64,875	66,794
<b>Total Expenses</b>	<b>Increased</b>	<b>3.11%</b>	<b>\$ 78,981</b>	<b>\$ 78,806</b>	<b>\$ 81,257</b>

## Costing Center Summary

11 - Council

### 11-20-40 Council - Division 4

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,811	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	9,957	12,210	12,420
2-151 Council Wages	Increased	2.96%	67,276	64,875	66,794
<b>Total Expenses</b>	<b>Increased</b>	<b>3.11%</b>	<b>\$ 79,044</b>	<b>\$ 78,806</b>	<b>\$ 81,257</b>

### 11-20-50 Council - Division 5

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,792	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.11%	5,357	8,611	8,707
2-151 Council Wages	Increased	2.99%	66,676	64,275	66,194
<b>Total Expenses</b>	<b>Increased</b>	<b>3.13%</b>	<b>\$ 73,825</b>	<b>\$ 74,608</b>	<b>\$ 76,944</b>

### 11-20-60 Council - Division 6

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.69%	\$ 1,803	\$ 1,790	\$ 2,124
2-149 Employer Contributions	Increased	1.74%	12,630	12,489	12,707
2-151 Council Wages	Increased	2.98%	66,823	66,826	68,815
<b>Total Expenses</b>	<b>Increased</b>	<b>3.13%</b>	<b>\$ 81,256</b>	<b>\$ 81,105</b>	<b>\$ 83,646</b>

### 11-20-70 Council - Division 7

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,734	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	10,089	12,210	12,420
2-151 Council Wages	Increased	2.99%	64,277	64,275	66,194
<b>Total Expenses</b>	<b>Increased</b>	<b>3.13%</b>	<b>\$ 76,100</b>	<b>\$ 78,206</b>	<b>\$ 80,657</b>

### 11-20-80 Council - Division 8

Object	Changes	Percent	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	18.70%	\$ 1,823	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.11%	5,357	8,611	8,707
2-151 Council Wages	Increased	2.92%	68,176	65,775	67,694
<b>Total Expenses</b>	<b>Increased</b>	<b>3.07%</b>	<b>\$ 75,356</b>	<b>\$ 76,108</b>	<b>\$ 78,444</b>

## Costing Center Summary

11-30-00 Elections

<b>Costing Center</b>	11-30-00 Elections	<b>Budget Year</b>	2025
<b>Division</b>	Governance Services		
<b>Function</b>	11 - Council		

**Description**  
Used exclusively during election years to manage expenses related to municipal elections.

**Summary of Changes**  
Budget for election-related activities.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-211 Travel & Subsistence	New this year		\$ 288	\$ -	\$ 6,500
2-214 Memberships, Registrations &	New this year		850	-	6,000
2-221 Advertising	New this year		-	-	4,218
2-262 Facility Rental	New this year		-	-	2,000
2-295 Election Honorarium & Fees	New this year		-	-	38,000
2-519 General Supplies	New this year		-	-	12,000
<b>Total Expenses</b>	<b>Increased</b>		<b>\$ 1,138</b>	<b>\$ -</b>	<b>\$ 68,718</b>



## 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

As we reflect on prior year success, it provides a great sense of accomplishment and pride. We worked through an Audit that consisted of a full year as managing partner of the West Yellowhead Regional Landfill Authority, and the implementation of Asset Retirement Obligation reporting. Administration has implemented a new Tangible Capital Asset software that will provide the flexibility required as we advance our asset management journey. Council chambers audio video software and hardware was updated to provide a better user experience, and increased viewing pleasure.

## MOVING FORWARD

Moving into 2025, administration will move further into the development of the County's Asset Management Plan and the integration into the budget process, investment strategies, and the County's Reserve Management Plan. Administration are continuing to complete projects that will help achieve Council's Strategic Plan.

### Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
<b>Corporate Services &amp; Administration</b>	<b>\$</b>	<b>107,460,539</b>	<b>\$</b>	<b>46,681,288</b>	<b>\$ 60,779,252</b>
General Municipal & Taxation	\$	105,284,890	\$	-	\$ 105,284,890
Administration		2,175,649		12,471,615	- 10,295,966
Communications		-		516,267	- 516,267
Tourism & Economic Development		-		180,000	- 180,000
Assessment Review Board		-		9,924	- 9,924
Requisitions		-		33,503,482	- 33,503,482

# Costing Center Summary

00-00-00 General & Taxation

**Costing Center** 00-00-00 General & Taxation **Budget Year** 2025  
**Division** Corporate Services  
**Function** 00 - General Municipal & Taxation

**Description**

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

**Summary of Changes**

Decrease is primarily due to a forecasted reduction in interest rates for the coming year.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-111 Residential Farmland Taxes	Unchanged	0.00%	\$ 4,196,840	\$ 4,200,626	\$ 4,200,626
1-112 Residential School Taxes	Unchanged	0.00%	4,571,940	4,577,378	4,577,378
1-120 Machinery & Equipment Taxes	Unchanged	0.00%	19,222,798	19,226,588	19,226,588
1-122 Senior's Foundation Taxes	Unchanged	0.00%	5,785,101	5,784,622	5,784,622
1-123 Non Residential Taxes	Unchanged	0.00%	5,378,472	5,380,018	5,380,018
1-124 Non Residential School Taxes	Unchanged	0.00%	22,627,908	22,438,768	22,438,768
1-128 DIP Requisition	Unchanged	0.00%	702,852	702,713	702,713
1-130 Minimum Levy	Unchanged	0.00%	18,787	19,232	19,232
1-191 Linear Taxes	Unchanged	0.00%	33,596,721	33,581,127	33,581,127
1-510 Penalties & Costs	Unchanged	0.00%	538,899	247,176	247,176
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	250	100	100
1-550 Interest	Decreased	26.67%	7,500,000	7,500,000	5,500,000
1-560 Leases & Rentals	Unchanged	0.00%	42,500	42,500	42,500
1-920 Transfer from Reserves	Increased	15.73%	3,096,813	3,096,813	3,584,041
<b>Total Revenues</b>	<b>Decreased</b>	<b>1.42%</b>	<b>\$ 107,279,881</b>	<b>\$ 106,797,662</b>	<b>\$ 105,284,890</b>

# Costing Center Summary

12-10-00 Admin General

**Costing Center** 12-10-00 Admin General **Budget Year** 2025  
**Division** Corporate Services  
**Function** 12 - Administration

**Description**

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

**Summary of Changes**

Decrease in expenses is primarily due to the removal of the surplus transfer to reserves from the prior year in 2025.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 3,276	\$ 1,912	\$ 1,912
1-421 Tax Certificates & Searches	Unchanged	0.00%	12,350	9,650	9,650
1-510 Penalties & Costs	Decreased	43.85%	4,500	10,685	6,000
1-840 Provincial Conditional Grants	Unchanged	0.00%	45,786	45,786	45,786
1-920 Transfer from Reserves	Decreased	6.99%	572,500	572,500	532,500
1-991 Offset Of Non Cash Item	Unchanged	0.00%	1,164,063	1,164,063	1,164,063
1-992 Offset Of ARO Accretion	Unchanged	0.00%	3,738	3,738	3,738
<b>Total Revenues</b>	<b>Decreased</b>	<b>2.01%</b>	<b>\$ 1,806,213</b>	<b>\$ 2,220,334</b>	<b>\$ 2,175,649</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	12.02%	\$ 1,327,735	\$ 1,300,115	\$ 1,456,431
2-132 Moving Costs	Unchanged	0.00%	31,000	31,000	31,000
2-141 Admin Casual/Seasonal Wages	Increased	3.00%	47,607	54,736	56,375
2-145 WCB	Increased	25.60%	29,439	28,630	35,960
2-149 Employer Contributions	Increased	7.90%	244,781	288,868	311,690
2-211 Travel & Subsistence	Increased	18.60%	10,750	10,750	12,750
2-214 Memberships, Registrations & Fees	Increased	1.26%	69,132	69,132	70,000
2-216 Postage & Courier	Decreased	3.13%	32,000	32,000	31,000
2-217 Telephone	Decreased	2.78%	36,000	36,000	35,000
2-218 Promotional Recognition	Unchanged	0.00%	35,000	35,000	35,000
2-219 Hospitality	Increased	400.00%	7,464	1,000	5,000
2-221-Advertising	Not used	-	850	-	-
2-232 Legal	Unchanged	0.00%	100,000	100,000	100,000
2-233 Audit	Increased	6.16%	36,500	36,500	38,750
2-234 Assessment	Unchanged	0.00%	268,434	268,434	268,434
2-242 Technology	Increased	103.57%	117,462	117,462	239,112
2-249 Other Professional	Decreased	61.54%	65,000	65,000	25,000
2-251-Grounds Maintenance	Not used	-	-	-	-
2-252 Facility Maintenance	Unchanged	0.00%	200,000	249,520	249,520
2-253 Equipment Maintenance	Unchanged	0.00%	1,000	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%	3,602	3,602	3,602
2-543 Natural Gas	Decreased	9.00%	40,352	42,306	38,499
2-544 Electricity	Decreased	25.47%	101,057	123,505	92,046
2-545 Other Utilities	Unchanged	0.00%	877	877	877
2-551 Small Inventory Items	Increased	214.29%	32,106	7,000	22,000
2-764 Transfer to Reserves	Decreased	100.00%	1,500,000	1,500,000	-
2-814 Service Charges and Exchange	Unchanged	0.00%	7,000	7,000	7,000
2-900 Amortization	Unchanged	0.00%	1,164,063	1,164,063	1,164,063
2-901 ARO Accretion Expense	Unchanged	0.00%	3,738	3,738	3,738
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	507,500	507,500
<b>Total Expenses</b>	<b>Decreased</b>	<b>19.68%</b>	<b>\$ 5,745,272</b>	<b>\$ 6,317,062</b>	<b>\$ 5,073,670</b>
<b>Net Total</b>		<b>29.26%</b>	<b>-\$ 3,939,059</b>	<b>-\$ 4,096,728</b>	<b>-\$ 2,898,021</b>

## Costing Center Summary

12-10-67 Admin General Edson

**Costing Center** 12-10-67 Admin General **Budget Year** 2025  
**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	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-731 Contribution to Local	Unchanged	0.00%	\$ 4,882,129	\$ 4,882,129	\$ 4,882,129
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 4,882,129</b>	<b>\$ 4,882,129</b>	<b>\$ 4,882,129</b>

## Costing Center Summary

12-10-85 Admin General Hinton

**Costing Center** 12-10-85 Admin General **Budget Year** 2025  
**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	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-731 Contribution to Local	Unchanged	0.00%	\$ 2,515,816	\$ 2,515,816	\$ 2,515,816
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 2,515,816</b>	<b>\$ 2,515,816</b>	<b>\$ 2,515,816</b>

## Costing Center Summary

12-30-00 Communications

**Costing Center** 12-30-00 Communications **Budget Year** 2025  
**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**

Increase is due to the implementation of a new website and virtual identity program.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries & Wages	Increased	2.17%	\$ 160,295	\$ 189,843	\$ 193,971
2-141 WCB	Increased	16.66%	4,360	5,087	5,935
2-149 Employer Contributions	Increased	1.07%	37,861	45,970	46,463
2-211 Travel & Subsistence	Unchanged	0.00%	100	5,500	5,500
2-214 Memberships, Registrations &	Unchanged	0.00%	1,500	3,200	3,200
2-217 Telephone	Unchanged	0.00%	1,500	1,560	1,560
2-218 Promotional Recognition	Unchanged	0.00%	36,750	36,750	36,750
2-221 Advertising	Unchanged	0.00%	140,595	140,595	140,595
2-222 Newsletters & Media	Unchanged	0.00%	10,000	21,293	21,293
2-249-Other Professional	New this year		-	-	60,000
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
<b>Total Expenses</b>	<b>Increased</b>	<b>14.52%</b>	<b>\$ 393,961</b>	<b>\$ 450,799</b>	<b>\$ 516,267</b>

## Costing Center Summary

69-10-00 Tourism & Economic Development General

**Costing Center** 69-10-00 Tourism & **Budget Year** 2025  
**Division** Governance Services  
**Function** 69 - Tourism & Economic

**Description**

Tourism and economic development for the County.

**Summary of Changes**

For future economic development initiatives.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-221 Advertising	Unchanged	0.00%	\$ 21,000	\$ 30,000	\$ 30,000
2-519 General Supplies	New this year		-	-	150,000
<b>Total Expenses</b>	<b>Increased</b>	<b>500.00%</b>	<b>\$ 21,000</b>	<b>\$ 30,000</b>	<b>\$ 180,000</b>

## Costing Center Summary

12-40-00 Assessment Review Board

**Costing Center** 12-40-00 Assessment **Budget Year** 2025  
**Division** Corporate Services  
**Function** 12 - Administration

**Description**  
 Responsible for making decisions regarding property assessment complaints.

**Summary of Changes**  
 Increase due to the new term for the Capital Region Assessment Services Commission and an increase in the associated fees.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-159 Board Honorarium	Unchanged	0.00%	\$ 1,500	\$ 2,700	\$ 2,700
2-211 Travel & Subsistence	Unchanged	0.00%	1,000	1,455	1,455
2-249 Other Professional	Increased	57.24%	3,671	3,669	5,769
<b>Total Expenses</b>	<b>Increased</b>	<b>26.84%</b>	<b>\$ 6,171</b>	<b>\$ 7,824</b>	<b>\$ 9,924</b>

## Costing Center Summary

81-10-00 Requisitions

**Costing Center** 81-10-00 Requisitions **Budget Year** 2025  
**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. Will be updated for final budget.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-747 School Requisition	Unchanged	0.00%	\$ 27,016,146	\$ 27,016,146	\$ 27,016,146
2-749 Seniors Requisition	Unchanged	0.00%	5,784,622	5,784,622	5,784,622
2-763 Provincial Requisition	Unchanged	0.00%	702,713	702,713	702,713
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 33,503,481</b>	<b>\$ 33,503,482</b>	<b>\$ 33,503,482</b>

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, Protective Services has been moving forward from the disasters of 2023. In 2024, new staff were added to Fire Stations, now providing 12-hour coverage, 7 days a week. Protective Services also played a major role in supporting the Town of Jasper during the 2024 wildfires, showcasing the resilience of all involved. Despite these challenges, key projects like the Universal Broadband for Central and East Yellowhead County progressed. The Niton Fire Station was completed and is now operational. Other key updates include:

- An After-Action Review of the 2023 fires and floods was conducted, and damaged equipment was replaced.
- Fire Stations opening back up to training.
- NG-911 equipment and a new CAD system were installed in Dispatch.
- The Emergency Coordination Centre is fully functional, with staff completing block training.
- Yearly maintenance of telecommunication towers was completed.
- The safety program has been well received.
- County patrols covered over 221,000 km.
- The equipment refresh program was completed.

MOVING FORWARD

In 2024, Protective Services reflected on program delivery, focusing on core services, reviewing the response to the Jasper fires, and identifying areas for improvement based on community needs. The goal for 2024 was to maintain service levels and seek efficiencies for improvement.

Looking ahead to 2025, exciting projects include:

- Niton Fire Station becoming fully operational with returning firefighters and equipment.
- Vehicle and equipment replacements moving forward as scheduled.
- The Fire Services training complex operating at full capacity.
- Communication towers launching and the Broadband project connecting more Yellowhead County residents.

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
<b>Protective Services</b>	<b>\$ 3,271,002</b>	<b>\$ 16,459,093</b>	<b>-\$ 13,188,092</b>
Communication Towers	\$ 400,242	\$ 2,037,714	-\$ 1,637,472
Policing	50,000	1,665,128	- 1,615,128
Dispatch	1,156,630	1,573,259	- 416,629
Fire	1,589,062	7,595,847	- 6,006,785
Disaster General	-	192,714	- 192,714
Health and Safety	-	320,246	- 320,246
Community Peace Officers	75,068	1,591,821	- 1,516,753
Information Technology	-	1,482,365	- 1,482,365

## Costing Center Summary

12-50-00 Communication Towers

**Costing Center** 12-50-00 Communication **Budget Year** 2025  
**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 is due to firmware updates, the addition of annual Solacom maintenance, line locating costs for broadband services, replacement projects for equipment, radios, cables, and switches, as well as a rise in fuel costs with the Obed site generator now running 24/7.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-560 Leases & Rentals	Unchanged	0.00%	\$ 86,065	\$ 86,065	\$ 86,065
1-990 Other Revenues	Unchanged	0.00%	63,608	314,177	314,177
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 149,673</b>	<b>\$ 400,242</b>	<b>\$ 400,242</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	7.73%	\$ 246,132	\$ 239,536	\$ 258,057
2-141 WCB	Increased	15.63%	5,688	5,490	6,348
2-149 Employer Contributions	Increased	0.15%	50,587	55,192	55,275
2-242 Technology	Increased	52.63%	220,632	223,892	341,716
2-249 Other Professional	Increased	14.47%	563,100	566,500	648,500
2-252 Facility Maintenance	Increased	24.34%	78,345	81,800	101,710
2-253 Equipment Maintenance	Increased	76.19%	10,345	10,500	18,500
2-263 Equipment Rental	Unchanged	0.00%	-	1,500	1,500
2-271 Licences & Permits	Increased	10.75%	76,367	77,700	86,056
2-274 Insurance Premiums	Unchanged	0.00%	11,556	11,556	11,556
2-519 General Supplies	Increased	44.27%	214,252	218,252	314,882
2-521 Fuel, Oil & Antifreeze	Increased	270.21%	55,000	15,000	55,532
2-544 Electricity	Decreased	1.90%	29,464	29,464	28,904
2-764 Transfers to Reserves	Unchanged	0.00%	109,177	109,177	109,177
<b>Total Expenses</b>	<b>Increased</b>	<b>23.83%</b>	<b>\$ 1,670,645</b>	<b>\$ 1,645,559</b>	<b>\$ 2,037,714</b>
<b>Net Total</b>		<b>31.49%</b>	<b>-\$ 1,520,972</b>	<b>-\$ 1,245,317</b>	<b>-\$ 1,637,472</b>

## Costing Center Summary

21-10-00 Policing General

**Costing Center** 21-10-00 Policing General **Budget Year** 2025  
**Division** Protective Services  
**Function** 21 - Police Services

**Description**

Cost of service for policing within Yellowhead County.

**Summary of Changes**

Based on Police Funding Model. Updated in final budget.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-530 Fines	Unchanged	0.00%	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Expenses</b>					
2-331 Purchases from Government	Unchanged	0.00%	\$ 1,664,078	\$ 1,664,078	\$ 1,664,078
2-770 Contribution to Organizations	Unchanged	0.00%	-	1,050	1,050
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 1,664,078</b>	<b>\$ 1,665,128</b>	<b>\$ 1,665,128</b>
<b>Net Total</b>		<b>0.00%</b>	<b>-\$ 1,614,078</b>	<b>-\$ 1,615,128</b>	<b>-\$ 1,615,128</b>

## Costing Center Summary

22-10-00 Dispatch Centre General

**Costing Center** 22-10-00 Dispatch Centre **Budget Year** 2025  
**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**

Increase in expenses is due to an increase for higher casual staff wages to cover overtime hours from filling in for full-time staff, inflation driving up course and software licensing costs, along with additional certification and recertification for new hires and current staff.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-351 Local Government Contributions	Increased	40.07%	\$ 297,441	\$ 297,441	\$ 416,629
1-420 Sale of Goods & Services	Decreased	5.33%	234,714	234,714	222,214
1-840 Provincial Conditional Grants	Decreased	10.49%	572,000	572,000	512,000
1-991 Offset Of Non Cash Item Amortiz	Unchanged	0.00%	5,788	5,788	5,788
<b>Total Revenues</b>	<b>Increased</b>	<b>4.21%</b>	<b>\$ 1,109,943</b>	<b>\$ 1,109,942</b>	<b>\$ 1,156,630</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.92%	\$ 768,021	\$ 753,969	\$ 783,516
2-141-Admin Casual/Seasonal Wages	Increased	58.59%	119,830	136,814	216,975
2-145 WCB	Increased	18.46%	23,818	22,634	26,811
2-149 Employer Contributions	Increased	1.93%	180,311	201,122	205,001
2-211 Travel & Subsistence	Unchanged	0.00%	3,800	4,500	4,500
2-214 Memberships, Registrations &	Increased	99.50%	13,564	16,161	32,242
2-217 Telephone	Unchanged	0.00%	11,660	11,660	11,660
2-218 Promotional Recognition	Unchanged	0.00%	500	3,500	3,500
2-219 Hospitality	Unchanged	0.00%	500	1,500	1,500
2-242 Technology	Increased	13.00%	170,122	172,046	194,416
2-249 Other Professional	Unchanged	0.00%	31,623	34,850	34,850
2-252 Facility Maintenance	Increased	25.00%	3,000	4,000	5,000
2-253 Equipment Maintenance	Unchanged	0.00%	1,000	2,000	2,000
2-512 Clothing & Footwear	Unchanged	0.00%	2,000	12,000	12,000
2-519 General Supplies	Unchanged	0.00%	31,245	33,500	33,500
2-900 Amortization	Unchanged	0.00%	5,788	5,788	5,788
<b>Total Expenses</b>	<b>Increased</b>	<b>11.10%</b>	<b>\$ 1,366,782</b>	<b>\$ 1,416,043</b>	<b>\$ 1,573,259</b>
<b>Net Total</b>		<b>36.11%</b>	<b>-\$ 256,839</b>	<b>-\$ 306,101</b>	<b>-\$ 416,629</b>

## Costing Center Summary

23-##-## Fire All

**Costing Center** 23-##-## Fire All **Budget Year** 2025  
**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 expenses is due to higher subscription fees for the County's vehicle tracking and emergency mapping software (CAMS software) and the new record management system, rising membership and course fees, increased gear prices due to inflation, and higher casual staff wages to cover overtime hours from filling in for full-time staff.

**Budget Prior Year Comparison**

**23-10-00 Fire General**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-351-Local Government Contributions	Increased	27.85%	\$ 415,498	\$ 325,000	\$ 415,498
1-420 Sale of Goods & Services	Unchanged	0.00%	150,000	150,000	150,000
1-991 Offset Of Non Cash Item	Unchanged	0.00%	973,784	973,784	973,784
1-992 Offset Of ARO Accretion	Unchanged	0.00%	5,237	5,237	5,237
<b>Total Revenues</b>	<b>Increased</b>	<b>6.22%</b>	<b>\$ 1,544,519</b>	<b>\$ 1,454,021</b>	<b>\$ 1,544,519</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	8.88%	\$ 546,481	\$ 546,481	\$ 594,988
2-145 WCB	Increased	35.60%	11,525	11,525	15,628
2-149 Employer Contributions	Increased	21.14%	103,186	103,186	124,996
2-211 Travel & Subsistence	Increased	108.33%	20,000	24,000	50,000
2-214 Memberships, Registrations &	Increased	19.82%	123,567	124,650	149,350
2-217 Telephone	Unchanged	0.00%	21,200	21,200	21,200
2-218 Promotional Recognition	Increased	18.68%	28,450	29,450	34,950
2-219 Hospitality	Increased	11.54%	22,000	26,000	29,000
2-242 Technology	Increased	123.40%	96,600	96,600	215,800
2-249 Other Professional	Increased	2.90%	69,000	69,000	71,000
2-252 Facility Maintenance	Increased	134.15%	20,000	20,500	48,000
2-253 Equipment Maintenance	Increased	8.41%	76,500	79,660	86,360
2-255 Vehicle Maintenance	Increased	11.19%	537,375	537,375	597,525
2-263 Equipment Rental	Increased	5.88%	25,525	25,525	27,025
2-274 Insurance Premiums	Unchanged	0.00%	62,440	62,440	62,440
2-512 Clothing & Footwear	Increased	10.47%	271,550	271,550	299,990
2-519 General Supplies	Increased	11.38%	243,500	243,500	271,200
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	145,000	145,000	145,000
2-522 Tires, Batteries & Accessories	Increased	36.89%	51,500	51,500	70,500
2-764 Transfer to Reserves	Decreased	7.85%	705,083	705,083	649,750
2-900 Amortization	Unchanged	0.00%	973,784	973,784	973,784
2-901 Water Accretion Expense	Unchanged	0.00%	5,237	5,237	5,237
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	7,500	7,500	7,500
<b>Total Expenses</b>	<b>Increased</b>	<b>8.86%</b>	<b>\$ 4,167,003</b>	<b>\$ 4,180,746</b>	<b>\$ 4,551,223</b>
<b>Net Total</b>		<b>10.27%</b>	<b>-\$ 2,622,484</b>	<b>-\$ 2,726,725</b>	<b>-\$ 3,006,704</b>

## Costing Center Summary

23-##-## Fire All

### 23-10-85 Fire General Hinton

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-731 Contribution to Local	Unchanged	0.00%	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

### 23-30-18 Fire Hall - Evansburg

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 44,543</b>	<b>\$ 44,543</b>	<b>\$ 44,543</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	1.81%	\$ 465,341	\$ 465,341	\$ 473,762
2-141 Admin Casual/Seasonal Wages	Increased	56.29%	152,022	152,022	237,589
2-145 WCB	Increased	31.20%	17,035	17,035	22,351
2-149 Employer Contributions	Increased	3.42%	129,566	129,566	134,002
2-217 Telephone	Unchanged	0.00%	100	100	100
2-242 Technology	Unchanged	0.00%	40,100	40,100	40,100
2-252 Facility Maintenance	Increased	186.69%	54,325	54,850	157,250
2-298 Paid Volunteers	Increased	3.00%	68,227	68,227	70,274
2-543 Natural Gas	Decreased	5.44%	27,639	31,948	30,209
2-544 Electricity	Decreased	24.80%	20,710	30,102	22,636
<b>Total Expenses</b>	<b>Increased</b>	<b>20.11%</b>	<b>\$ 975,065</b>	<b>\$ 989,292</b>	<b>\$ 1,188,274</b>
<b>Net Total</b>		<b>21.06%</b>	<b>-\$ 930,522</b>	<b>-\$ 944,749</b>	<b>-\$ 1,143,731</b>

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	15.24%	\$ 340	\$ 340	\$ 391
2-217 Telephone	Unchanged	0.00%	110	250	250
2-242 Technology	Unchanged	0.00%	1,000	1,500	1,500
2-252 Facility Maintenance	Increased	82.70%	35,550	35,550	64,950
2-298 Paid Volunteers	Increased	3.00%	22,100	39,575	40,763
2-543 Natural Gas	Decreased	6.84%	11,407	13,383	12,468
2-544 Electricity	Decreased	31.40%	7,367	11,739	8,053
<b>Total Expenses</b>	<b>Increased</b>	<b>25.44%</b>	<b>\$ 77,874</b>	<b>\$ 102,337</b>	<b>\$ 128,374</b>

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	15.24%	\$ 336	\$ 336	\$ 388
2-217 Telephone	Unchanged	0.00%	500	1,200	1,200
2-252 Facility Maintenance	Increased	216.22%	9,100	9,740	30,800
2-298 Paid Volunteers	Increased	3.00%	39,205	39,205	40,381
2-543 Natural Gas	Decreased	27.05%	1,499	2,245	1,638
2-544 Electricity	Increased	70.83%	6,595	4,220	7,208
<b>Total Expenses</b>	<b>Increased</b>	<b>43.32%</b>	<b>\$ 57,235</b>	<b>\$ 56,946</b>	<b>\$ 81,615</b>

## Costing Center Summary

23-##-## Fire All

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	15.24%	\$ 272	\$ 272	\$ 313
2-217 Telephone	Unchanged	0.00%	1,200	1,200	1,200
2-252 Facility Maintenance	Increased	19.35%	2,500	9,300	11,100
2-298 Paid Volunteers	Increased	3.00%	31,660	31,660	32,610
2-543 Natural Gas	Decreased	22.52%	1,620	2,285	1,771
2-544 Electricity	Decreased	4.34%	2,582	2,950	2,822
<b>Total Expenses</b>	<b>Increased</b>	<b>4.51%</b>	<b>\$ 39,834</b>	<b>\$ 47,667</b>	<b>\$ 49,816</b>

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.70%	\$ 471,273	\$ 471,273	\$ 488,695
2-141-Admin Casual/Seasonal Wages	Increased	56.29%	152,022	152,022	237,589
2-145 WCB	Increased	32.52%	17,353	17,353	22,996
2-149 Employer Contributions	Increased	4.30%	130,292	130,292	135,893
2-217 Telephone	Unchanged	0.00%	1,200	1,200	1,200
2-242 Technology	Unchanged	0.00%	4,000	4,000	4,000
2-252 Facility Maintenance	Increased	113.71%	33,000	36,100	77,150
2-298 Paid Volunteers	Increased	3.00%	86,696	86,696	89,297
2-543 Natural Gas	Decreased	36.23%	11,397	19,533	12,456
2-544 Electricity	Decreased	33.73%	11,639	19,195	12,721
2-545 Other Utilities	Increased	68.49%	1,689	1,689	2,846
<b>Total Expenses</b>	<b>Increased</b>	<b>15.49%</b>	<b>\$ 920,561</b>	<b>\$ 939,352</b>	<b>\$ 1,084,844</b>

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	15.24%	\$ 201	\$ 201	\$ 231
2-217 Telephone	Unchanged	0.00%	1,900	1,900	1,900
2-252 Facility Maintenance	Decreased	14.96%	40,000	62,150	52,850
2-298 Paid Volunteers	Increased	3.00%	13,000	23,400	24,102
2-543 Natural Gas	Decreased	33.09%	4,965	8,110	5,426
2-544 Electricity	Decreased	17.19%	6,548	8,643	7,157
<b>Total Expenses</b>	<b>Decreased</b>	<b>12.20%</b>	<b>\$ 66,614</b>	<b>\$ 104,404</b>	<b>\$ 91,667</b>

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-145 WCB	Increased	15.24%	\$ 336	\$ 336	\$ 388
2-217 Telephone	Unchanged	0.00%	800	800	800
2-252 Facility Maintenance	Increased	54.26%	10,000	15,040	23,200
2-298 Paid Volunteers	Increased	3.00%	39,205	39,205	40,381
2-543 Natural Gas	Decreased	28.18%	2,886	4,392	3,154
2-544 Electricity	Decreased	22.90%	1,931	2,737	2,110
<b>Total Expenses</b>	<b>Increased</b>	<b>12.04%</b>	<b>\$ 55,158</b>	<b>\$ 62,510</b>	<b>\$ 70,033</b>



## Costing Center Summary

24-10-00 Disaster General

**Costing Center** 24-10-00 Disaster General **Budget Year** 2025  
**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 in expenses is due to enhanced system support and functions, including the addition of D4H Software.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	18.06%	\$ 22,299	\$ 22,299	\$ 26,327
2-145 WCB	Increased	18.73%	409	409	486
2-149 Employer Contributions	Increased	1.33%	4,836	4,836	4,901
2-211 Travel & Subsistence	Increased	100.00%	500	500	1,000
2-214 Memberships, Registrations &	Unchanged	0.00%	9,500	9,500	9,500
2-219 Hospitality	Increased	100.00%	1,000	1,500	3,000
2-242 Technology	Increased	933.33%	-	3,000	31,000
2-249 Other Professional	Unchanged	0.00%	29,395	8,000	8,000
2-519 General Supplies	Increased	5.85%	97,245	102,500	108,500
<b>Total Expenses</b>	<b>Increased</b>	<b>26.33%</b>	<b>\$ 165,184</b>	<b>\$ 152,545</b>	<b>\$ 192,714</b>

## Costing Center Summary

24-20-00 Health & Safety General

**Costing Center** 24-20-00 Health & Safety **Budget Year** 2025  
**Division** Protective Services  
**Function** 24 - Disaster/Health &

**Description**

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

**Summary of Changes**

Increase is due to the implementation of the Workhub points system.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	161.01%	\$ 78,160	\$ 78,160	\$ 204,009
2-145 WCB	Increased	221.57%	1,806	1,806	5,806
2-149 Employer Contributions	Increased	155.31%	17,769	17,769	45,366
2-211 Travel & Subsistence	Unchanged	0.00%	500	1,000	1,000
2-214 Memberships, Registrations &	Unchanged	0.00%	1,000	7,200	7,200
2-242 Technology	Unchanged	0.00%	10,000	14,365	14,365
2-249 Other Professional	Unchanged	0.00%	17,000	19,500	19,500
2-519 General Supplies	Increased	820.00%	2,000	2,500	23,000
<b>Total Expenses</b>	<b>Increased</b>	<b>125.05%</b>	<b>\$ 128,235</b>	<b>\$ 142,300</b>	<b>\$ 320,246</b>

## Costing Center Summary

26-10-00 Bylaw General

**Costing Center** 26-10-00 Bylaw General **Budget Year** 2025  
**Division** Protective Services  
**Function** 26 - Community Peace

**Description**

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

**Summary of Changes**

Increase due to the addition of Mapping Resources and Facilities (MRF) software licensing.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-991 Offset Of Non Cash Item	Unchanged	0.00%	\$ 75,068	\$ 75,068	\$ 75,068
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 75,068</b>	<b>\$ 75,068</b>	<b>\$ 75,068</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.22%	\$ 897,931	\$ 897,931	\$ 926,804
2-145 WCB	Increased	17.25%	21,290	21,290	24,962
2-149 Employer Contributions	Increased	0.53%	185,303	185,303	186,294
2-211 Travel & Subsistence	Decreased	15.40%	37,000	45,710	38,670
2-214 Memberships, Registrations &	Decreased	15.97%	2,500	34,570	29,050
2-217 Telephone	Increased	27.66%	9,306	9,306	11,880
2-218 Promotional Recognition	Unchanged	0.00%	1,000	1,000	1,000
2-219 Hospitality	Decreased	30.00%	500	1,000	700
2-242 Technology	Increased	167.66%	16,700	16,700	44,700
2-247 Reclamation	Unchanged	0.00%	500	5,000	5,000
2-249 Other Professional	Increased	28.57%	3,500	3,500	4,500
2-253 Equipment Maintenance	Increased	62.75%	2,000	2,550	4,150
2-255 Vehicle Maintenance	Increased	0.18%	27,000	39,240	39,312
2-263 Equipment Rental	Unchanged	0.00%	500	2,500	2,500
2-274 Insurance Premiums	Unchanged	0.00%	4,772	4,772	4,772
2-512 Clothing & Footwear	Decreased	8.38%	20,000	35,800	32,800
2-519 General Supplies	Increased	10.10%	9,900	9,900	10,900
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	49,000	100,250	100,250
2-522 Tires, Batteries & Accessories	Increased	8.88%	10,000	15,760	17,160
2-731 Contribution to Local	Increased	10.00%	28,500	28,500	31,350
2-900 Amortization	Unchanged	0.00%	75,068	75,068	75,068
<b>Total Expenses</b>	<b>Increased</b>	<b>3.66%</b>	<b>\$ 1,402,270</b>	<b>\$ 1,535,650</b>	<b>\$ 1,591,821</b>
<b>Net Total</b>		<b>3.85%</b>	<b>-\$ 1,327,202</b>	<b>-\$ 1,460,582</b>	<b>-\$ 1,516,754</b>

# Costing Center Summary

28-10-00 Information Technology Admin General

**Costing Center** **Budget Year** 2025  
**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 in expenses is due to new technology costs, including the Neoconnex refresh, Thinktel access fees, Veeam Availability Suite and Backup, Dell EMC Networking Warranty Extension, a new Toshiba Lease Agreement for a plotter printer in the Wildwood office, addition of a Fortigate firewall and Aruba port switches, and increased network supplies to include a buffer for the DC1 project.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	2.25%	\$ 305,960	\$ 305,960	\$ 312,844
2-145 WCB	Increased	14.13%	6,810	6,810	7,772
2-149 Employer Contributions	Increased	0.84%	69,497	69,497	70,081
2-211 Travel & Subsistence	Unchanged	0.00%	400	1,500	1,500
2-214 Memberships, Registrations &	Unchanged	0.00%	1,600	16,000	16,000
2-217 Telephone	Unchanged	0.00%	4,500	4,500	4,500
2-219-Hospitality	Unchanged	0.00%	250	500	500
2-242 Technology	Increased	9.57%	752,746	752,746	824,780
2-249 Other Professional	Increased	29.17%	48,000	48,000	62,000
2-263 Equipment Rental	Increased	19.75%	48,000	55,688	66,688
2-519 General Supplies	Increased	141.85%	46,600	46,600	112,700
2-521 Fuel, Oil & Antifreeze	Increased	100.00%	1,000	1,500	3,000
<b>Total Expenses</b>	<b>Increased</b>	<b>13.22%</b>	<b>\$ 1,285,363</b>	<b>\$ 1,309,300</b>	<b>\$ 1,482,365</b>

OPERATING OVERVIEW

# Infrastructure and Planning Services

WHO WE ARE

The County's Infrastructure and Planning Services Department provides expertise and resources for all County roads, bridges, streetlights, sidewalks, traffic control signs, water, wastewater, stormwater management, solid waste management, regional airports and planning and development activities.

- Maintenance of 2,020 km of gravel roads, 260 km of paved roads, and 211 bridge structures, along with infrastructure across 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.
- Intermunicipal service partnerships for the Edson Airport and Hinton-Yellowhead County Airport.
- Issuing around 200 Development Permits annually and processing about 20 subdivision applications, supporting residential, commercial, and industrial growth.

LOOKING BACK

In 2024, the Infrastructure and Planning Services Department concentrated on recovery efforts following the severe flooding in spring 2023. The department addressed critical infrastructure repairs and planned future improvements to enhance the County's overall service delivery.

Key achievements and projects include:

- Recovery from the 2023 spring floods, with numerous roads repaired to meet County standards.
- Rebuilding of nine bridge structures impacted by the flooding.
- Upgrading road segments identified as maintenance challenges or safety concerns.
- Completion of engineering design work for paved road connectivity, bridge upgrades, and hamlet wastewater treatment improvements, with construction scheduled for 2025.

MOVING FORWARD

Looking ahead to 2025, the department is preparing for several exciting construction projects in both the build and design phases. Key initiatives planned for 2025 include:

- Marlboro wastewater lagoon, water distribution and wastewater collection systems,
- Ensuring continuity of service of select hamlet water treatment systems by the incorporation of generator systems,
- Continuing to modernize facilities with the incorporation of security systems and keyless entry,
- Performing upgrades and maintenance in community halls,
- Paving of roadways for county connectivity and upgrading of gravel roads for safety and maintenance considerations,
- Beginning the design for the final phase of major street/utility upgrades in Evansburg.

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
<b>Infrastructure &amp; Planning Services</b>	<b>\$ 19,964,495</b>	<b>\$ 48,638,493</b>	<b>-\$ 28,673,998</b>
Transportation	\$ 14,228,934	\$ 27,564,680	-\$ 13,335,745
Street Lighting	-	163,340	- 163,340
Gravel	-	4,380,217	- 4,380,217
Bridges	-	3,553,424	- 3,553,424
Airport	102,489	394,577	- 292,088
Water	898,531	4,138,525	- 3,239,994
Wastewater	819,572	1,263,557	- 443,985
Solid Waste	3,458,512	5,725,479	- 2,266,968
Planning	47,500	1,045,738	- 998,238
Subdivision & Land Development	408,956	408,956	-

# Costing Center Summary

32-10-00 Transportation General

**Costing Center** 32-10-00 Transportation **Budget Year** 2025  
**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 is primarily due to the removal of the one-time transfer to reserves made in 2024 to cover 10% of the YHC Spring Fire/Flood costs.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420-Sale of Goods & Services	Not used		\$ 605	\$ -	\$ -
1-426 Dust Control Individuals	Unchanged	0.00%	86,772	11,000	11,000
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	105,000	105,000	105,000
1-991 Offset Of Non Cash Item	Unchanged	0.00%	13,765,380	13,765,380	13,765,380
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	278,554	278,554	278,554
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 14,236,311</b>	<b>\$ 14,159,934</b>	<b>\$ 14,159,934</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	12.70%	\$ 1,016,947	\$ 1,185,828	\$ 1,336,437
2-141-Admin Casual/Seasonal Wages	Increased	2.98%	9,076	18,131	18,671
2-145 WCB	Increased	22.64%	25,482	28,567	35,035
2-149 Employer Contributions	Increased	7.17%	225,914	270,131	289,498
2-211 Travel & Subsistence	Unchanged	0.00%	4,000	4,000	4,000
2-214 Memberships, Registrations &	Increased	185.71%	7,000	7,000	20,000
2-217 Telephone	Unchanged	0.00%	17,500	17,500	17,500
2-219 Hospitality	Unchanged	0.00%	2,000	2,000	2,000
2-235 Engineering	Increased	5.77%	70,000	130,000	137,500
2-242 Technology	Unchanged	0.00%	20,012	20,012	20,012
2-252 Facility Maintenance	Increased	36.28%	135,290	135,290	184,370
2-253 Equipment Maintenance	Unchanged	0.00%	2,000	2,000	2,000
2-255 Vehicle Maintenance	Increased	50.00%	20,000	20,000	30,000
2-263 Equipment Rental	Unchanged	0.00%	500	500	500
2-271 Licences & Permits	Unchanged	0.00%	2,000	2,000	2,000
2-274 Insurance Premiums	Unchanged	0.00%	39,382	39,382	39,382
2-512 Clothing & Footwear	Unchanged	0.00%	7,500	7,500	7,500
2-519 General Supplies	Unchanged	0.00%	7,500	7,500	7,500
2-521 Fuel, Oil & Antifreeze	Increased	20.00%	50,000	50,000	60,000
2-522 Tires, Batteries & Accessories	Increased	15.38%	6,500	6,500	7,500
2-524 Consumable Tools	Increased	33.33%	7,500	7,500	10,000
2-543 Natural Gas	Decreased	31.70%	75,571	120,928	82,599
2-544 Electricity	Decreased	29.08%	84,183	129,735	92,012
2-545 Other Utilities	Increased	43.89%	5,000	3,475	5,000
2-551 Small Inventory Items	Unchanged	0.00%	1,500	1,500	1,500
2-764 Transfer to Reserves	Decreased	33.56%	840,415	840,415	558,365
2-831 Debenture Interest	Unchanged	0.00%	18,817	18,817	18,817
2-832 Debenture Principal	Unchanged	0.00%	149,320	149,320	149,320
2-900 Amortization	Unchanged	0.00%	13,765,380	13,765,380	13,765,380
2-901 Accretion Expense	Unchanged	0.00%	278,554	278,554	278,554
<b>Total Expenses</b>	<b>Decreased</b>	<b>0.50%</b>	<b>\$ 16,894,843</b>	<b>\$ 17,269,467</b>	<b>\$ 17,182,953</b>
<b>Net Total</b>		<b>2.78%</b>	<b>-\$ 2,658,532</b>	<b>-\$ 3,109,532</b>	<b>-\$ 3,023,018</b>

# Costing Center Summary

32-10-18 Transportation East

**Costing Center** 32-10-18 Transportation **Budget Year** 2025  
**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**

Slight increase due to annual increases in maintenance expenses.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-920 Transfer from Reserves	Decreased	59.17%	\$ 169,000	\$ 169,000	\$ 69,000
<b>Total Revenues</b>	<b>Decreased</b>	<b>59.17%</b>	<b>\$ 169,000</b>	<b>\$ 169,000</b>	<b>\$ 69,000</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.15%	\$ 746,168	\$ 871,912	\$ 899,413
2-145 WCB	Increased	18.42%	20,686	21,243	25,157
2-149 Employer Contributions	Increased	1.62%	181,195	188,811	191,869
2-237 Gravel Patching	Increased	33.33%	15,000	15,000	20,000
2-240 Sign Installation	Unchanged	0.00%	8,500	8,500	8,500
2-243 Brushing	Unchanged	0.00%	125,000	185,150	185,150
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	100,000	100,000	100,000
2-245 Paved Road Maintenance Summer	Unchanged	0.00%	166,538	185,560	185,560
2-250 Railway Crossing Maintenance	Unchanged	0.00%	35,000	79,000	79,000
2-251 Grounds Maintenance	Increased	10.46%	141,900	153,000	169,000
2-253 Equipment Maintenance	Increased	200.00%	1,000	1,000	3,000
2-255 Vehicle Maintenance	Increased	33.33%	90,000	90,000	120,000
2-256 Dust Control	Increased	13.33%	75,000	75,000	85,000
2-257 Gravel Road Maintenance Winter	Unchanged	0.00%	154,000	154,000	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	Unchanged	0.00%	15,000	15,000	15,000
2-539 Construction Maintenance	Decreased	73.91%	-	115,000	30,000
<b>Total Expenses</b>	<b>Increased</b>	<b>0.50%</b>	<b>\$ 2,111,987</b>	<b>\$ 2,495,176</b>	<b>\$ 2,507,648</b>
<b>Net Total</b>		<b>4.84%</b>	<b>-\$ 1,942,987</b>	<b>-\$ 2,326,176</b>	<b>-\$ 2,438,648</b>

## Costing Center Summary

32-10-67 Transportation West

**Costing Center** 32-10-67 Transportation **Budget Year** 2025  
**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 is due to new road maintenance contract terms effective in 2025.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	4.17%	\$ 982,435	\$ 1,021,461	\$ 1,064,020
2-145 WCB	Increased	19.75%	25,998	25,037	29,982
2-149 Employer Contributions	Increased	2.31%	207,543	225,920	231,127
2-237 Gravel Patching	Increased	25.00%	100,000	100,000	125,000
2-240 Sign Installation	Increased	12.50%	2,000	20,000	22,500
2-243 Brushing	Increased	2.62%	125,000	185,150	190,000
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	500,000	500,000	500,000
2-245 Paved Road Maintenance Summer	Unchanged	0.00%	299,000	340,950	340,950
2-250 Railway Crossing Maintenance	Unchanged	0.00%	80,000	80,000	80,000
2-251 Grounds Maintenance	Increased	9.97%	271,000	291,000	320,000
2-253 Equipment Maintenance	Unchanged	0.00%	2,000	2,000	2,000
2-255 Vehicle Maintenance	Unchanged	0.00%	150,000	150,000	150,000
2-256 Dust Control	Increased	4.55%	550,000	550,000	575,000
2-257 Gravel Road Maintenance Winter	Increased	20.81%	745,000	745,000	900,000
2-258 Gravel Road Maintenance	Increased	9.98%	2,301,000	2,636,870	2,900,000
2-259 Ditching	Unchanged	0.00%	50,000	50,000	50,000
2-263 Equipment Rental	Unchanged	0.00%	3,500	3,500	3,500
2-519 General Supplies	Unchanged	0.00%	10,000	10,000	10,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	250,000	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	Unchanged	0.00%	15,000	15,000	15,000
2-539 Construction Maintenance	Decreased	29.17%	80,000	120,000	85,000
<b>Total Expenses</b>	<b>Increased</b>	<b>7.10%</b>	<b>\$ 6,779,476</b>	<b>\$ 7,351,888</b>	<b>\$ 7,874,079</b>

## Costing Center Summary

32-15-## Street Lights All Locations

**Costing Center** 32-15-## Street Lights All **Budget Year** 2025  
**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 2024 Forecast + CPI Energy Index.

**Budget Prior Year Comparison**

**32-15-18 Street Lights Evansburg**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	18.71%	\$ 53,009	\$ 71,275	\$ 57,939
<b>Total Expenses</b>	<b>Decreased</b>	<b>18.71%</b>	<b>\$ 53,009</b>	<b>\$ 71,275</b>	<b>\$ 57,939</b>

**32-15-29 Street Lights Wildwood**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	16.66%	\$ 37,116	\$ 48,745	\$ 40,623
<b>Total Expenses</b>	<b>Decreased</b>	<b>16.66%</b>	<b>\$ 37,116</b>	<b>\$ 48,745</b>	<b>\$ 40,623</b>

**32-15-31 Street Lights Mackay**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	22.77%	\$ 1,668	\$ 2,360	\$ 1,823
<b>Total Expenses</b>	<b>Decreased</b>	<b>22.77%</b>	<b>\$ 1,668</b>	<b>\$ 2,360</b>	<b>\$ 1,823</b>

**32-15-32 Street Lights Niton**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	16.74%	\$ 9,447	\$ 12,401	\$ 10,325
<b>Total Expenses</b>	<b>Decreased</b>	<b>16.74%</b>	<b>\$ 9,447</b>	<b>\$ 12,401</b>	<b>\$ 10,325</b>

## Costing Center Summary

32-15-## Street Lights All Locations

### 32-15-44 Street Lights Peers

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	16.61%	\$ 12,426	\$ 16,286	\$ 13,581
<b>Total Expenses</b>	<b>Decreased</b>	<b>16.61%</b>	<b>\$ 12,426</b>	<b>\$ 16,286</b>	<b>\$ 13,581</b>

### 32-15-79 Street Lights Marlboro

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	17.00%	\$ 4,524	\$ 5,957	\$ 4,944
<b>Total Expenses</b>	<b>Decreased</b>	<b>17.00%</b>	<b>\$ 4,524</b>	<b>\$ 5,957</b>	<b>\$ 4,944</b>

### 32-15-81 Street Lights Robb

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	9.59%	\$ 17,440	\$ 21,084	\$ 19,062
<b>Total Expenses</b>	<b>Decreased</b>	<b>9.59%</b>	<b>\$ 17,440</b>	<b>\$ 21,084</b>	<b>\$ 19,062</b>

### 32-15-83 Street Lights Cadomin

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	17.44%	\$ 8,212	\$ 10,872	\$ 8,976
<b>Total Expenses</b>	<b>Decreased</b>	<b>17.44%</b>	<b>\$ 8,212</b>	<b>\$ 10,872</b>	<b>\$ 8,976</b>

### 32-15-87 Street Lights Brule

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-544 Electricity	Decreased	16.75%	\$ 5,551	\$ 7,288	\$ 6,067
<b>Total Expenses</b>	<b>Decreased</b>	<b>16.75%</b>	<b>\$ 5,551</b>	<b>\$ 7,288</b>	<b>\$ 6,067</b>

## Costing Center Summary

32-30-## Gravel All Locations

<b>Costing Center</b>	32-30-## Gravel All	<b>Budget Year</b>	2025
<b>Division</b>	Infrastructure & Planning		
<b>Function</b>	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	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-235 Engineering	Unchanged	0.00%	\$ 15,000	\$ 40,000	\$ 40,000
2-236 Regravel	Increased	2.95%	307,900	456,720	470,195
2-555 Gravel Purchase	Increased	11.62%	511,850	577,280	644,355
<b>Total Expenses</b>	<b>Increased</b>	<b>7.50%</b>	<b>\$ 834,750</b>	<b>\$ 1,074,000</b>	<b>\$ 1,154,550</b>

#### 32-30-44 Gravel General

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-236 Regravel	Decreased	2.92%	\$ 131,399	\$ 263,450	\$ 255,750
2-555 Gravel Purchase	Decreased	11.76%	307,890	308,550	272,250
<b>Total Expenses</b>	<b>Decreased</b>	<b>7.69%</b>	<b>\$ 439,289</b>	<b>\$ 572,000</b>	<b>\$ 528,000</b>

#### 32-30-45 Gravel Williamson

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-236 Regravel	Increased	29.25%	\$ 78,179	\$ 118,300	\$ 152,900
2-555 Gravel Purchase	Unchanged	0.00%	141,604	254,100	254,100
<b>Total Expenses</b>	<b>Increased</b>	<b>9.29%</b>	<b>\$ 219,783</b>	<b>\$ 372,400</b>	<b>\$ 407,000</b>

#### 32-30-53 Gravel Wolf Lake

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-236 Regravel	Increased	1.67%	\$ 1,007,031	\$ 1,003,200	\$ 1,020,000
<b>Total Expenses</b>	<b>Increased</b>	<b>1.67%</b>	<b>\$ 1,007,031</b>	<b>\$ 1,003,200</b>	<b>\$ 1,020,000</b>

## Costing Center Summary

32-30-## Gravel All Locations

### 32-30-55 Gravel Rosevear

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-236 Regravel	Decreased	3.76%	\$ 174,576	\$ 204,600	\$ 196,900
2-555 Gravel Purchase	Decreased	6.67%	547,973	544,500	508,200
<b>Total Expenses</b>	<b>Decreased</b>	<b>5.87%</b>	<b>\$ 722,549</b>	<b>\$ 749,100</b>	<b>\$ 705,100</b>

### 32-30-79 Gravel Dandurand

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-236 Regravel	Increased	9.86%	\$ 184,194	\$ 176,220	\$ 193,600
2-555 Gravel Purchase	Increased	9.90%	207,057	306,624	336,967
<b>Total Expenses</b>	<b>Increased</b>	<b>9.88%</b>	<b>\$ 391,251</b>	<b>\$ 482,844</b>	<b>\$ 530,567</b>

### 32-30-85 Gravel Westridge

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-236 Regravel	Unchanged	0.00%	\$ 5,749	\$ 15,000	\$ 15,000
2-555 Gravel Purchase	Unchanged	0.00%	13,106	20,000	20,000
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 18,855</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>

## Costing Center Summary

32-50-00 Bridges General

<b>Costing Center</b>	32-50-00 Bridges General	<b>Budget Year</b>	2025
<b>Division</b>	Infrastructure & Planning		
<b>Function</b>	32 - Transportation		

### Description

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

### Summary of Changes

Change to revenue and expenses due to the completion of engineering carryforwards in 2024.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-840-Provincial Conditional Grants	Not used		\$ -	\$ -	\$ -
1-920 Transfer from Reserves	Decreased	100.00%	370,100	370,100	-
<b>Total Revenues</b>	<b>Decreased</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 370,100</b>	<b>\$ -</b>
<b>Expenses</b>					
2-235 Engineering	Decreased	12.70%	\$ 95,000	\$ 126,000	\$ 110,000
2-539 Construction Maintenance	Decreased	39.09%	365,863	820,900	500,000
2-464 Transfer to Reserves	Unchanged	0.00%	2,943,424	2,943,424	2,943,424
<b>Total Expenses</b>	<b>Decreased</b>	<b>8.66%</b>	<b>\$ 3,404,287</b>	<b>\$ 3,890,324</b>	<b>\$ 3,553,424</b>

## Costing Center Summary

33-10-00 Airport General

**Costing Center** 33-10-00 Airport General **Budget Year** 2025  
**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**

Decrease in expenses mainly due to completion of roof replacement for terminal.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 79,389	\$ 79,389	\$ 79,389
1-560 Leases & Rentals	Increased	71.11%	12,000	13,500	23,100
<b>Total Revenues</b>	<b>Increased</b>	<b>10.33%</b>	<b>\$ 91,389</b>	<b>\$ 92,889</b>	<b>\$ 102,489</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	6.49%	\$ 78,352	\$ 80,471	\$ 85,693
2-145 WCB	Increased	22.72%	2,080	1,968	2,415
2-149 Employer Contributions	Increased	3.03%	19,225	19,155	19,735
2-214 Memberships, Registrations &	Unchanged	0.00%	650	650	650
2-217 Telephone	Unchanged	0.00%	4,450	4,450	4,450
2-244 Paved Road Maintenance Winter	Increased	150.00%	2,000	2,000	5,000
2-245 Paved Road Maintenance Summer	Increased	45.83%	6,000	12,000	17,500
2-249 Other Professional	Unchanged	0.00%	10,000	10,000	10,000
2-251 Grounds Maintenance	Unchanged	0.00%	3,255	5,000	5,000
2-252 Facility Maintenance	Decreased	69.16%	113,500	113,500	35,000
2-255 Vehicle Maintenance	Unchanged	0.00%	8,500	8,500	8,500
2-271 Licences & Permits	Increased	102.70%	413	370	750
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	Increased	172.73%	275	275	750
2-521 Fuel, Oil & Antifreeze	Increased	16.67%	15,000	15,000	17,500
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	2,500	2,500	2,500
2-524 Consumable Tools	Unchanged	0.00%	350	350	350
2-543 Natural Gas	Decreased	25.35%	5,217	7,639	5,702
2-544 Electricity	Decreased	41.06%	5,763	10,688	6,299
2-731 Contribution to Local Government	Unchanged	0.00%	163,221	163,221	163,221
<b>Total Expenses</b>	<b>Decreased</b>	<b>14.46%</b>	<b>\$ 444,312</b>	<b>\$ 461,298</b>	<b>\$ 394,577</b>
<b>Net Total</b>		<b>20.72%</b>	<b>-\$ 352,923</b>	<b>\$ 368,409</b>	<b>\$ 292,088</b>

## Costing Center Summary

41-10-00 Water General

**Costing Center** 41-10-00 Water General **Budget Year** 2025  
**Division** Infrastructure & Planning  
**Function** 41 - Water

**Description**

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

**Summary of Changes**

Slight increase primarily due to tank maintenance, waterhauls, and fittings.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 1,500	\$ 2,000	\$ 2,000
1-510 Penalties & Costs	Unchanged	0.00%	1,750	3,000	3,000
1-991 Offset Of Non Cash Item	Unchanged	0.00%	516,769	516,769	516,769
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	12,062	12,062	12,062
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 532,081</b>	<b>\$ 533,831</b>	<b>\$ 533,831</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	0.96%	\$ 272,362	\$ 297,948	\$ 300,800
2-145 WCB	Increased	15.60%	7,259	7,092	8,198
2-149 Employer Contributions	Increased	0.50%	61,952	63,750	64,067
2-211 Travel & Subsistence	Unchanged	0.00%	2,000	5,000	5,000
2-214 Memberships, Registrations &	Unchanged	0.00%	5,000	5,000	5,000
2-217 Telephone	Unchanged	0.00%	6,800	8,750	8,750
2-242 Technology	Increased	8.42%	13,200	47,973	52,011
2-249 Other Professional	Increased	6.07%	70,390	247,000	262,000
2-252 Facility Maintenance	Unchanged	0.00%	1,000	1,000	1,000
2-253 Equipment Maintenance	Unchanged	0.00%	6,020	7,500	7,500
2-255 Vehicle Maintenance	Decreased	20.00%	22,000	20,000	16,000
2-274 Insurance Premiums	Unchanged	0.00%	11,219	11,219	11,219
2-512 Clothing & Footwear	Unchanged	0.00%	900	1,000	1,000
2-519 General Supplies	Unchanged	0.00%	4,400	7,000	7,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	52,100	50,000	50,000
2-522 Tires, Batteries & Accessories	New this year		-	-	9,000
2-551 Small Inventory Items	Unchanged	0.00%	1,750	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%	516,769	516,769	516,769
2-901 Water Accretion Expense	Unchanged	0.00%	12,062	12,062	12,062
<b>Total Expenses</b>	<b>Increased</b>	<b>0.81%</b>	<b>\$ 3,232,188</b>	<b>\$ 3,476,068</b>	<b>\$ 3,504,381</b>
<b>Net Total</b>		<b>0.96%</b>	<b>-\$ 2,700,107</b>	<b>\$ 2,942,237</b>	<b>\$ 2,970,549</b>



## Costing Center Summary

41-10-## Water All Locations

**Costing Center** 41-10-## Water All **Budget Year** 2025  
**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**

Slight increase due to new projects such as the cleaning of filters and the raw storage pond.

**Budget Prior Year Comparison**

**41-10-18 Water Evansburg**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 205,000	\$ 196,200	\$ 196,200
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 205,000</b>	<b>\$ 196,200</b>	<b>\$ 196,200</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 934	\$ 900	\$ 900
2-252 Facility Maintenance	Unchanged	0.00%	45,000	42,000	42,000
2-253 Equipment Maintenance	Increased	6.80%	75,300	88,300	94,300
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%	5,000	5,000	5,000
2-543 Natural Gas	Decreased	17.91%	3,715	4,947	4,061
2-544 Electricity	Decreased	30.32%	17,930	28,126	19,598
<b>Total Expenses</b>	<b>Decreased</b>	<b>1.89%</b>	<b>\$ 159,079</b>	<b>\$ 180,473</b>	<b>\$ 177,059</b>
<b>Net Total</b>		<b>21.71%</b>	<b>\$ 45,921</b>	<b>\$ 15,727</b>	<b>\$ 19,141</b>

**41-10-29 Water Wildwood**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 85,000	\$ 71,500	\$ 71,500
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 85,000</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	15.47%	42,000	64,950	75,000
2-519 General Supplies	Unchanged	0.00%	2,000	2,000	2,000
2-531 Chemicals	Unchanged	0.00%	8,200	8,200	8,200
2-539 Construction Maintenance	Unchanged	0.00%	5,000	5,500	5,500
2-543 Natural Gas	Increased	1.38%	4,483	4,833	4,900
2-544 Electricity	Decreased	16.42%	6,428	8,406	7,026
<b>Total Expenses</b>	<b>Increased</b>	<b>8.88%</b>	<b>\$ 72,611</b>	<b>\$ 98,390</b>	<b>\$ 107,126</b>
<b>Net Total</b>		<b>32.49%</b>	<b>\$ 12,389</b>	<b>-\$ 26,890</b>	<b>-\$ 35,626</b>

## Costing Center Summary

41-10-## Water All Locations

**41-10-44 Water Peers**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 30,000	\$ 41,300	\$ 41,300
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 30,000</b>	<b>\$ 41,300</b>	<b>\$ 41,300</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 3,100	\$ 5,000	\$ 5,000
2-252 Facility Maintenance	Decreased	44.12%	12,000	17,000	9,500
2-253 Equipment Maintenance	Increased	40.00%	27,000	25,000	35,000
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Increased	117.51%	7,250	3,770	8,200
2-531 Chemicals	Increased	33.33%	7,500	7,500	10,000
2-539 Construction Maintenance	Unchanged	0.00%	2,000	2,000	2,000
2-543 Natural Gas	Decreased	38.20%	7,226	12,778	7,897
2-544 Electricity	Decreased	18.18%	21,282	28,429	23,261
2-831 Debenture Interest	Unchanged	0.00%	27,170	27,170	27,170
2-832 Debenture Principal	Unchanged	0.00%	41,436	41,436	41,436
<b>Total Expenses</b>	<b>Decreased</b>	<b>0.36%</b>	<b>\$ 156,964</b>	<b>\$ 171,083</b>	<b>\$ 170,465</b>
<b>Net Total</b>		<b>0.48%</b>	<b>-\$ 126,964</b>	<b>-\$ 129,783</b>	<b>-\$ 129,165</b>

**41-10-79 Water Marlboro**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 8,350	\$ 23,600	\$ 23,600
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 8,350</b>	<b>\$ 23,600</b>	<b>\$ 23,600</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 1,864	\$ 1,850	\$ 1,850
2-252 Facility Maintenance	Unchanged	0.00%	2,500	2,500	2,500
2-253 Equipment Maintenance	Increased	31.58%	32,721	19,000	25,000
2-519 General Supplies	Unchanged	0.00%	200	1,000	1,000
2-531 Chemicals	Unchanged	0.00%	4,700	4,700	4,700
2-543 Natural Gas	Decreased	31.63%	1,039	1,661	1,135
2-544 Electricity	Decreased	27.90%	4,013	6,084	4,386
<b>Total Expenses</b>	<b>Increased</b>	<b>10.27%</b>	<b>\$ 47,037</b>	<b>\$ 36,794</b>	<b>\$ 40,571</b>
<b>Net Total</b>		<b>28.63%</b>	<b>-\$ 38,687</b>	<b>-\$ 13,194</b>	<b>-\$ 16,971</b>

**41-10-83 Water Cadomin**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-217 Telephone	Decreased	66.67%	\$ 425	\$ 1,800	\$ 600
2-252 Facility Maintenance	Unchanged	0.00%	4,500	4,500	4,500
2-253 Equipment Maintenance	Unchanged	0.00%	20,000	43,500	43,500
2-519 General Supplies	Unchanged	0.00%	500	500	500
2-531 Chemicals	Unchanged	0.00%	2,200	2,200	2,200
2-539 Construction Maintenance	Unchanged	0.00%	1,000	2,000	2,000
2-544 Electricity	Decreased	26.61%	3,912	5,827	4,276
<b>Total Expenses</b>	<b>Decreased</b>	<b>4.56%</b>	<b>\$ 32,537</b>	<b>\$ 60,327</b>	<b>\$ 57,576</b>

## Costing Center Summary

41-10-## Water All Locations

### 41-10-87 Water Brule

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 32,200	\$ 32,100	\$ 32,100
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 32,200</b>	<b>\$ 32,100</b>	<b>\$ 32,100</b>
<b>Expenses</b>					
2-217 Telephone	Decreased	50.00%	\$ 806	\$ 1,680	\$ 840
2-252 Facility Maintenance	Unchanged	0.00%	4,700	5,500	5,500
2-253 Equipment Maintenance	Increased	85.71%	35,000	35,000	65,000
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%	1,000	2,000	2,000
2-543 Natural Gas	Decreased	27.74%	1,190	1,800	1,301
2-544 Electricity	Decreased	23.99%	2,476	3,561	2,706
<b>Total Expenses</b>	<b>Increased</b>	<b>51.94%</b>	<b>\$ 49,172</b>	<b>\$ 53,540</b>	<b>\$ 81,347</b>
<b>Net Total</b>		<b>129.69%</b>	<b>-\$ 16,972</b>	<b>-\$ 21,440</b>	<b>-\$ 49,247</b>

## Costing Center Summary

42-10-00 Wastewater General

<b>Costing Center</b>	42-10-00 Wastewater	<b>Budget Year</b>	2025
<b>Division</b>	Infrastructure & Planning		
<b>Function</b>	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

Minimal increase.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-991 Offset Of Non Cash Item	Unchanged	0.00%	\$ 359,919	\$ 359,919	\$ 359,919
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	163,944	163,944	163,944
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 523,863</b>	<b>\$ 523,862</b>	<b>\$ 523,862</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	0.96%	\$ 272,362	\$ 297,948	\$ 300,800
2-145 WCB	Increased	15.60%	7,259	7,092	8,198
2-149 Employer Contributions	Increased	0.50%	61,959	63,750	64,067
2-249 Other Professional	Unchanged	0.00%	6,000	12,000	12,000
2-252 Facility Maintenance	Unchanged	0.00%	80,000	147,000	147,000
2-274 Insurance Premiums	Unchanged	0.00%	3,187	3,187	3,187
2-519 General Supplies	Decreased	40.00%	500	5,000	3,000
2-900 Amortization	Unchanged	0.00%	359,919	359,919	359,919
2-901 Water Accretion Expense	Unchanged	0.00%	163,944	163,944	163,944
<b>Total Expenses</b>	<b>Increased</b>	<b>0.21%</b>	<b>\$ 955,130</b>	<b>\$ 1,059,840</b>	<b>\$ 1,062,114</b>
<b>Net Total</b>		<b>0.42%</b>	<b>-\$ 431,267</b>	<b>-\$ 535,977</b>	<b>-\$ 538,252</b>

## Costing Center Summary

42-10-## Wastewater All Locations

**Costing Center** 42-10-## Wastewater All **Budget Year** 2025  
**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**  
 Minimal changes. Evansburg lift station piping and valve replacement completed in 2024.

### Budget Prior Year Comparison

#### 42-10-18 Wastewater Evansburg

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 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
2-252 Facility Maintenance	Decreased	66.67%	75,000	75,000	25,000
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
2-539 Construction Maintenance	Unchanged	0.00%	5,000	5,000	5,000
2-543 Natural Gas	Decreased	4.68%	990	1,135	1,082
2-544 Electricity	Decreased	37.49%	6,539	11,433	7,147
<b>Total Expenses</b>	<b>Decreased</b>	<b>57.67%</b>	<b>\$ 88,529</b>	<b>\$ 94,218</b>	<b>\$ 39,879</b>
<b>Net Total</b>		<b>716.70%</b>	<b>\$ 29,471</b>	<b>\$ 7,582</b>	<b>\$ 61,921</b>

#### 42-10-29 Wastewater Wildwood

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 36,100	\$ 33,500	\$ 33,500
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 36,100</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 650	\$ 650
2-252 Facility Maintenance	Increased	44.23%	13,623	10,400	15,000
2-253 Equipment Maintenance	Unchanged	0.00%	3,500	3,500	3,500
2-519 General Supplies	Unchanged	0.00%	500	600	600
2-539 Construction Maintenance	Unchanged	0.00%	1,500	4,000	4,000
2-544 Electricity	Decreased	8.29%	9,624	11,470	10,520
<b>Total Expenses</b>	<b>Increased</b>	<b>11.92%</b>	<b>\$ 28,747</b>	<b>\$ 30,620</b>	<b>\$ 34,270</b>
<b>Net Total</b>		<b>126.72%</b>	<b>\$ 7,353</b>	<b>\$ 2,880</b>	<b>-\$ 770</b>

## Costing Center Summary

42-10-## Wastewater All Locations

#### 42-10-32 Wastewater Niton

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 11,444	\$ 10,450	\$ 10,450
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 11,444</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
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 7,750</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>
<b>Net Total</b>		<b>0.00%</b>	<b>\$ 3,694</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>

#### 42-10-44 Wastewater Peers

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 18,500	\$ 71,100	\$ 71,100
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 18,500</b>	<b>\$ 71,100</b>	<b>\$ 71,100</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 29,000	\$ 34,000	\$ 34,000
2-253 Equipment Maintenance	Unchanged	0.00%	250	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	500	500	500
2-539 Construction Maintenance	Unchanged	0.00%	-	500	500
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 29,750</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>
<b>Net Total</b>		<b>0.00%</b>	<b>-\$ 11,250</b>	<b>\$ 35,100</b>	<b>\$ 35,100</b>

#### 42-10-55 Wastewater Pinedale

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 6,086	\$ 5,450	\$ 5,450
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 6,086</b>	<b>\$ 5,450</b>	<b>\$ 5,450</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	83.33%	\$ 3,000	\$ 3,000	\$ 5,500
2-539 Construction Maintenance	Unchanged	0.00%	-	500	500
<b>Total Expenses</b>	<b>Increased</b>	<b>71.43%</b>	<b>\$ 3,000</b>	<b>\$ 3,500</b>	<b>\$ 6,000</b>
<b>Net Total</b>		<b>128.21%</b>	<b>\$ 3,086</b>	<b>\$ 1,950</b>	<b>-\$ 550</b>

## Costing Center Summary

42-10-## Wastewater All Locations

### 42-10-81 Wastewater Robb

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 48,000	\$ 60,500	\$ 60,500
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 48,000</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 685	\$ 725	\$ 725
2-252 Facility Maintenance	Unchanged	0.00%	16,000	16,000	16,000
2-253 Equipment Maintenance	Unchanged	0.00%	5,000	9,000	9,000
2-519 General Supplies	Unchanged	0.00%	100	100	100
2-539 Construction Maintenance	Unchanged	0.00%	-	750	750
2-543 Natural Gas	Decreased	42.70%	589	1,123	643
2-544 Electricity	Increased	18.68%	4,845	4,463	5,296
<b>Total Expenses</b>	<b>Increased</b>	<b>1.10%</b>	<b>\$ 27,219</b>	<b>\$ 32,160</b>	<b>\$ 32,514</b>
<b>Net Total</b>		<b>1.25%</b>	<b>\$ 20,781</b>	<b>\$ 28,340</b>	<b>\$ 27,986</b>

### 42-10-83 Wastewater Cadomin

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 14,553	\$ 12,910	\$ 12,910
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 14,553</b>	<b>\$ 12,910</b>	<b>\$ 12,910</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 2,500	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Unchanged	0.00%	31,000	29,000	29,000
2-539 Construction Maintenance	Unchanged	0.00%	1,000	1,000	1,000
2-544 Electricity	Increased	13.84%	9,176	8,811	10,030
<b>Total Expenses</b>	<b>Increased</b>	<b>2.82%</b>	<b>\$ 43,676</b>	<b>\$ 43,311</b>	<b>\$ 44,530</b>
<b>Net Total</b>		<b>4.01%</b>	<b>-\$ 29,123</b>	<b>-\$ 30,401</b>	<b>-\$ 31,620</b>

## Costing Center Summary

43-10-00 Solid Waste General

<b>Costing Center</b>	43-10-00 Solid Waste	<b>Budget Year</b>	2025
<b>Division</b>	Infrastructure & Planning		
<b>Function</b>	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

Increase in expenses is due facility maintenance and the inclusion of a possible implementation plan for transfer station and recycle depot.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-920 Transfer from Reserves	Increased	10.00%	\$ 50,000	\$ 50,000	\$ 55,000
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	28,175	28,175	28,175
1-991 Offset Of Non Cash Item	Unchanged	0.00%	47,164	47,164	47,164
<b>Total Revenues</b>	<b>Increased</b>	<b>3.99%</b>	<b>\$ 125,339</b>	<b>\$ 125,339</b>	<b>\$ 130,339</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Decreased	7.56%	\$ 34,773	\$ 38,631	\$ 35,713
2-145 WCB	Increased	15.24%	1,115	844	973
2-149 Employer Contributions	Decreased	4.64%	7,787	7,695	7,338
2-249 Other Professional	Increased	200.00%	50,000	50,000	150,000
2-252 Facility Maintenance	Increased	3.34%	1,581,217	1,581,217	1,634,073
2-271 Licences & Permits	Increased	10.00%	2,500	50,000	55,000
2-274 Insurance Premiums	Unchanged	0.00%	8,840	8,840	8,840
2-519 General Supplies	Increased	129.73%	10,000	3,700	8,500
2-539 Construction Maintenance	Unchanged	0.00%	2,500	6,500	6,500
2-731 Contribution to Local Government	Unchanged	0.00%	30,000	33,500	33,500
2-764 Transfer to Reserves	Increased	3.00%	32,540	32,540	33,516
2-900 Amortization	Unchanged	0.00%	28,175	28,175	28,175
2-901 Accretion Expense	Unchanged	0.00%	47,164	47,164	47,164
<b>Total Expenses</b>	<b>Increased</b>	<b>8.50%</b>	<b>\$ 1,836,611</b>	<b>\$ 1,888,807</b>	<b>\$ 2,049,293</b>
<b>Net Total</b>		<b>8.82%</b>	<b>-\$ 1,711,272</b>	<b>-\$ 1,763,468</b>	<b>-\$ 1,918,953</b>

## Costing Center Summary

43-10-## Solid Waste All Locations

<b>Costing Center</b>	43-10-## Solid Waste All	<b>Budget Year</b>	2025
<b>Division</b>	Infrastructure & Planning		
<b>Function</b>	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**

Changes reflect increases driven by the Consumer Price Index (CPI) and estimated annual adjustments.

**Budget Prior Year Comparison**

**43-10-18 Solid Waste Evansburg**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 77,803	\$ 77,803	\$ 80,137
<b>Total Revenues</b>	<b>Increased</b>	<b>3.00%</b>	<b>\$ 77,803</b>	<b>77,803</b>	<b>80,137</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	2.95%	\$ 70,240	\$ 70,240	\$ 72,310
<b>Total Expenses</b>	<b>Increased</b>	<b>2.95%</b>	<b>\$ 70,240</b>	<b>70,240</b>	<b>72,310</b>
<b>Net Total</b>		<b>3.49%</b>	<b>\$ 7,563</b>	<b>7,563</b>	<b>7,827</b>

**43-10-29 Solid Waste Wildwood**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 30,277	\$ 30,277	\$ 31,185
<b>Total Revenues</b>	<b>Increased</b>	<b>3.00%</b>	<b>\$ 30,277</b>	<b>30,277</b>	<b>31,185</b>
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	3.00%	\$ 30,650	\$ 30,650	\$ 31,570
<b>Total Expenses</b>	<b>Increased</b>	<b>3.00%</b>	<b>\$ 30,650</b>	<b>30,650</b>	<b>31,570</b>
<b>Net Total</b>		<b>3.01%</b>	<b>-\$ 373</b>	<b>-\$ 373</b>	<b>-\$ 384</b>

**43-10-67 Solid Waste Edson**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-731 Contracted Services (Recycling)	Increased	2.00%	\$ 239,747	\$ 239,747	\$ 244,542
2-731 Contribution to Local Government	Unchanged	0.00%	110,915	110,915	110,915
<b>Total Expenses</b>	<b>Increased</b>	<b>1.37%</b>	<b>\$ 350,662</b>	<b>350,662</b>	<b>355,457</b>

## Costing Center Summary

43-10-85 West Yellowhead Regional Waste Management Authority

<b>Costing Center</b>	43-10-85 WYRWMA	<b>Budget Year</b>	2025
<b>Division</b>	Infrastructure & Planning		
<b>Function</b>	43 - Solid Waste		

**Description**

This cost center captures revenues and expenditures for the West Yellowhead Regional Landfill, which is now being operated by Yellowhead County, and is being overseen by the West Yellowhead Regional Waste Management Authority for the municipalities of Yellowhead County, Edson, Hinton, Jasper, and the MD of Greenview on behalf of Grande Cache.

**Summary of Changes**

Changes reflect increases driven by the Consumer Price Index (CPI) and estimated annual adjustments.

**43-10-85 West Yellowhead Regional Waste Management Authority**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenue</b>					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 150,000	\$ 150,000	\$ 150,000
1-420 Sale of Goods & Services	Increased	12.59%	2,101,900	2,101,900	2,366,500
1-510 Penalties & Costs	Unchanged	0.00%	16,000	16,000	16,000
1-920 Transfer from Reserves	Unchanged	0.00%	60,000	60,000	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
1-992 Offset Of ARO Accretion Expense	New this year		204,350	-	204,350
<b>Total Revenue</b>	<b>Increased</b>	<b>17.07%</b>	<b>\$ 2,952,250</b>	<b>\$ 2,747,900</b>	<b>\$ 3,216,850</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Decreased	8.31%	\$ 81,138	\$ 81,946	\$ 75,135
2-145 WCB	Increased	15.24%	2,602	1,970	2,270
2-149 Employer Contributions	Decreased	4.83%	18,174	17,259	16,426
2-211 Travel & Subsistence	Unchanged	0.00%	500	3,082	3,082
2-214 Memberships, Registrations & Trair	Unchanged	0.00%	2,000	2,500	2,500
2-216 Postage & Courier	Unchanged	0.00%	500	1,082	1,082
2-217 Telephone	Increased	14.36%	3,000	2,186	2,500
2-221 Advertising	Unchanged	0.00%	500	1,071	1,071
2-233 Audit	Increased	14.29%	19,000	17,500	20,000
2-235 Engineering	Increased	28.34%	80,000	56,100	72,000
2-242 Technology	Unchanged	0.00%	3,500	3,500	3,500
2-249 Other Professional	Increased	6.44%	900,000	863,427	919,044
2-251 Grounds Maintenance	Increased	64.11%	225,000	104,200	171,000
2-252 Facility Maintenance	Increased	3.00%	12,500	7,000	7,210
2-253 Equipment Maintenance	Increased	4.58%	126,545	126,545	132,341
2-262 Facility Rental	Unchanged	0.00%	500	2,000	2,000
2-263 Equipment Rental	Unchanged	0.00%	2,000	8,000	8,000
2-271 Licences & Permits	Increased	14.29%	42,000	42,000	48,000
2-274 Insurance Premiums	Unchanged	0.00%	10,000	10,000	10,000
2-519 General Supplies	Unchanged	0.00%	2,000	2,000	2,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	3,000	10,000	10,000
2-544 Electricity	Decreased	9.02%	6,559	7,880	7,169
2-764 Transfer to Reserves	Increased	12.15%	984,003	984,003	1,103,520
2-814 Service Charges and Exchange	Unchanged	0.00%	5,150	5,150	5,150
2-900 Amortization	Unchanged	0.00%	385,000	385,000	385,000
2-901 Accretion Expense	New this year		204,350	-	204,350
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	2,500	2,500	2,500
<b>Total Expenses</b>	<b>Increased</b>	<b>17.07%</b>	<b>\$ 3,122,021</b>	<b>\$ 2,747,900</b>	<b>\$ 3,216,850</b>
<b>Net Total</b>			<b>-\$ 169,771</b>	<b>\$ -</b>	<b>-\$ 0</b>

## Costing Center Summary

61-10-00 Planning General

**Costing Center** 61-10-00 Planning General **Budget Year** 2025  
**Division** Infrastructure & Planning  
**Function** 61 - Planning

**Description**

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

**Summary of Changes**

Minimal changes. Land Use Bylaw completed in 2024.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Increased	20.00%	\$ 2,500	\$ 7,500	\$ 9,000
1-520 Licences, Permits, Appeal Fees	Increased	25.00%	2,700	20,000	25,000
1-525 Subdivision Permits & Fees	Decreased	20.00%	12,000	15,000	12,000
1-920 Transfer from Reserves	Decreased	100.00%	12,500	12,500	-
<b>Total Revenues</b>	<b>Decreased</b>	<b>16.36%</b>	<b>\$ 29,700</b>	<b>\$ 55,000</b>	<b>\$ 46,000</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	0.62%	\$ 570,228	\$ 710,362	\$ 714,736
2-145 WCB	Increased	16.28%	14,946	16,632	19,340
2-149 Employer Contributions	Decreased	0.30%	133,962	151,661	151,211
2-211 Travel & Subsistence	New this year		1,000	-	1,000
2-214 Memberships, Registrations &	Unchanged	0.00%	6,000	6,000	6,000
2-217 Telephone	Unchanged	0.00%	1,000	1,350	1,350
2-219 Hospitality	Unchanged	0.00%	500	250	250
2-240 Sign Installation	Increased	125.00%	4,000	4,000	9,000
2-249 Other Professional	Decreased	9.09%	70,000	137,500	125,000
2-519 General Supplies	Unchanged	0.00%	400	500	500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	3,000	3,000	3,000
<b>Total Expenses</b>	<b>Increased</b>	<b>0.01%</b>	<b>\$ 805,036</b>	<b>\$ 1,031,255</b>	<b>\$ 1,031,388</b>
<b>Net Total</b>		<b>0.94%</b>	<b>-\$ 775,336</b>	<b>-\$ 976,255</b>	<b>-\$ 985,388</b>

## Costing Center Summary

61-20-00 Planning SDAB

**Costing Center** 61-20-00 Planning SDAB **Budget Year** 2025  
**Division** Infrastructure & Planning  
**Function** 61 - Planning

**Description**

This cost center captures expenditures for the Planning SDBA.

**Summary of Changes**

Minimal changes on permits and fees.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-520 Licences, Permits, Appeal Fees	Increased	66.67%	\$ 900	\$ 900	\$ 1,500
<b>Total Revenues</b>	<b>Increased</b>	<b>66.67%</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$ 1,500</b>
<b>Expenses</b>					
2-159 Board Honorarium	Unchanged	0.00%	\$ 4,000	\$ 4,000	\$ 4,000
2-211 Travel & Subsistence	Unchanged	0.00%	350	1,000	1,000
2-214 Memberships, Registrations &	Unchanged	0.00%	2,500	5,000	5,000
2-219 Hospitality	Unchanged	0.00%	500	600	600
2-249 Other Professional	Unchanged	0.00%	3,750	3,750	3,750
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 11,100</b>	<b>\$ 14,350</b>	<b>\$ 14,350</b>
<b>Net Total</b>		<b>4.46%</b>	<b>-\$ 10,200</b>	<b>-\$ 13,450</b>	<b>-\$ 12,850</b>

# Costing Center Summary

66-10-00 Subdivision & Land Development General

**Costing Center** 66-10-00 Subdivision & **Budget Year** 2025  
**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**

Increase due to addition of Node 9 survey (RES 230-08-27-2024).

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-570 Land Sales & Cemetery Plots	Unchanged	0.00%	\$ 66,000	\$ 30,000	\$ 30,000
1-920 Transfer from Reserves	Increased	45.75%	120,000	260,000	378,956
<b>Total Revenues</b>	<b>Increased</b>	<b>41.02%</b>	<b>\$ 186,000</b>	<b>\$ 290,000</b>	<b>\$ 408,956</b>
<b>Expenses</b>					
2-249 Other Professional	Increased	45.58%	\$ 121,000	\$ 261,000	\$ 379,956
2-764 Transfer to Reserves	Unchanged	0.00%	65,000	29,000	29,000
<b>Total Expenses</b>	<b>Increased</b>	<b>41.02%</b>	<b>\$ 186,000</b>	<b>\$ 290,000</b>	<b>\$ 408,956</b>
<b>Net Total</b>		<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Community Services

## WHO WE ARE

The Community Services Department is committed to enhancing residents' quality of life by offering a diverse range of services that promote well-being and engagement. Key areas include:

- Parks and Recreation: Providing access to outdoor spaces and recreational activities that encourage active living.
- Agricultural Services: Supporting local farmers and land stewardship.
- Family and Community Support Services (FCSS): Delivering social programs that strengthen families and individuals.
- Cemeteries: Managing operations with care and respect.
- Libraries and Historical Services: Preserving community heritage and supporting lifelong learning through public libraries.

These services work together to create a vibrant, inclusive, and healthy community.

## LOOKING BACK

Throughout the year, the Community Services Department achieved several key milestones, including finalizing the Memorandum of Agreement for the Emyrean Cemetery, upgrading the Evansburg Cemetery, and completing eight community murals as part of the Rise Together project. Other highlights included the revival of Heritage Bus Tours, the opening of the Cadomin Pump Track, and the completion of the FCSS Social Needs Assessment. Other notable accomplishments include:

- The horticulture seasonal position achieved great success, with over 50 appointments and strong referrals from past and current users.
- The Foam Stream system effectively eliminated two prohibited species on properties where herbicide use was a concern, including a noxious species near a water body.
- The FCSS Program Assistant position was reinstated, focusing on supporting children and youth programs in Yellowhead County.
- Pickleball has gained popularity across communities, with outdoor rink systems being well-received and frequently used.
- The YCE project progressed from concept to detailed design, with construction scheduled for Spring 2025.

## MOVING FORWARD

Looking ahead, the Community Services Department will celebrate the 100th anniversary of Evansburg Cemetery and strengthen community engagement through new initiatives such as the Agriculture Producer Gala and monthly Indigenous Wellness sessions. Other key projects include:

- Expanding the Heritage Bus Tours with an additional tour.
- Replenishing shale in ball diamond infields to improve safety and enhance the slo-pitch experience.
- Collaborating with the FCSS Advisory Board to develop a business plan based on the recent social needs assessment.
- Replacing the curling slab at the Wildwood Complex.
- Breaking ground on the YCE project.

As we enter the new year, we remain focused on fostering collaboration, improving service delivery, and enhancing residents' quality of life by building on past successes.

## Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
<b>Community Services</b>	<b>\$ 1,941,579</b>	<b>\$ 9,376,795</b>	<b>-\$ 7,435,216</b>
FCSS	\$ 406,100	\$ 1,123,297	-\$ 717,197
Cemeteries	8,782	54,582	- 45,800
Agriculture	265,551	1,434,252	- 1,168,701
Recreation	887,168	4,200,032	- 3,312,864
Parks & Campgrounds	231,715	1,247,930	- 1,016,216
Libraries	74,264	841,019	- 766,755
Historical Services	68,000	475,683	- 407,683



## Costing Center Summary

51-10-00 FCSS General

<b>Costing Center</b>	51-10-00 FCSS General	<b>Budget Year</b>	2025
<b>Division</b>	Community Services		
<b>Function</b>	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**

Changes are primarily due to the discontinuation of the Elder Abuse program, previously administered by the Town of Hinton and funded by the County for county residents, as well as the completion of the Social Needs Assessment.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-351 Local Government Contributions	Increased	2.56%	\$ 57,325	\$ 55,919	\$ 57,353
1-429 Course Registrations	Unchanged	0.00%	3,500	4,080	4,080
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	1,000	250	250
1-840 Provincial Conditional Grants	Unchanged	0.00%	32,417	329,417	329,417
1-991 Offset Of Non Cash Item Amortization	Not used		-	-	-
<b>Total Revenues</b>	<b>Increased</b>	<b>0.37%</b>	<b>\$ 94,242</b>	<b>\$ 389,666</b>	<b>\$ 391,100</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	4.02%	\$ 211,683	\$ 210,287	\$ 218,740
2-141 Admin Casual/Seasonal Wages	Increased	3.01%	8,620	7,896	8,134
2-145 WCB	Increased	16.02%	5,456	4,838	5,613
2-149 Employer Contributions	Increased	1.66%	45,433	46,574	47,346
2-211 Travel & Subsistence	Increased	8.22%	2,500	3,650	3,950
2-214 Memberships, Registrations & Training	Increased	7.25%	6,500	6,900	7,400
2-217 Telephone	Unchanged	0.00%	2,341	1,480	1,480
2-219 Hospitality	Unchanged	0.00%	3,250	3,250	3,250
2-221 Advertising	Unchanged	0.00%	2,500	3,000	3,000
2-233 Audit	Unchanged	0.00%	-	1,500	1,500
2-249 Other Professional	Decreased	46.15%	16,500	39,000	21,000
2-255 Vehicle Maintenance	Decreased	26.67%	2,000	3,000	2,200
2-262 Facility Rental	Unchanged	0.00%	500	500	500
2-265-Vehicle Rental	Unchanged	0.00%	-	7,500	7,500
2-274 Insurance Premiums	Unchanged	0.00%	1,028	1,028	1,028
2-512 Clothing & Footwear	Decreased	40.00%	250	250	150
2-519 General Supplies	Increased	35.25%	6,000	6,950	9,400
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	4,000	5,000	5,000
2-770 Contribution to Organizations	Unchanged	0.00%	17,500	30,500	30,500
2-900 Amortization	Not used		-	-	-
<b>Total Expenses</b>	<b>Decreased</b>	<b>1.41%</b>	<b>\$ 336,061</b>	<b>\$ 383,103</b>	<b>\$ 377,690</b>
<b>Net Total</b>		<b>104.33%</b>	<b>-\$ 241,819</b>	<b>\$ 6,563</b>	<b>\$ 13,410</b>

## Costing Center Summary

51-10-67 FCSS Edson

<b>Costing Center</b>	51-10-67 FCSS Edson	<b>Budget Year</b>	2025
<b>Division</b>	Community Services		
<b>Function</b>	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	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-731 Contribution to Local Government	Increased	8.92%	\$ 135,536	\$ 135,536	\$ 147,623
<b>Total Expenses</b>	<b>Increased</b>	<b>8.92%</b>	<b>\$ 135,536</b>	<b>\$ 135,536</b>	<b>\$ 147,623</b>

## Costing Center Summary

51-10-85 FCSS Hinton

<b>Costing Center</b>	51-10-85 FCSS Hinton	<b>Budget Year</b>	2025
<b>Division</b>	Community Services		
<b>Function</b>	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. The increase is due to merit increases and Youth Centre wages, along with the addition of a support worker.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-731 Contribution to Local Government	Increased	35.48%	\$ 25,206	\$ 25,206	\$ 34,150
<b>Total Expenses</b>	<b>Increased</b>	<b>35.48%</b>	<b>\$ 25,206</b>	<b>\$ 25,206</b>	<b>\$ 34,150</b>

## Costing Center Summary

51-20-00 FCSS Board

**Costing Center** 51-20-00 FCSS Board **Budget Year** 2025  
**Division** Community Services  
**Function** 51 - Family & Community

**Description**

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

**Summary of Changes**

Slight increase in FCSSAA conference fees .

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-159 Board Honorarium	Unchanged	0.00%	\$ 19,800	\$ 19,800	\$ 19,800
2-211 Travel & Subsistence	Unchanged	0.00%	8,900	8,900	8,900
2-214 Memberships, Registrations & Training	Increased	1.08%	3,700	3,700	3,740
<b>Total Expenses</b>	<b>Increased</b>	<b>0.12%</b>	<b>\$ 32,400</b>	<b>\$ 32,400</b>	<b>\$ 32,440</b>

## Costing Center Summary

51-30-00 FCSS Youth

**Costing Center** 51-30-00 FCSS Youth **Budget Year** 2025  
**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**

Minimal increase.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	2.99%	\$ 86,695	\$ 88,896	\$ 91,553
2-149 Admin Casual/Seasonal Wages	Increased	2.98%	24,208	34,693	35,725
2-145 WCB	Increased	18.68%	2,986	3,289	3,903
2-149 Employer Contributions	Increased	1.72%	23,039	23,618	24,024
2-211 Travel & Subsistence	Unchanged	0.00%	700	1,400	1,400
2-214 Memberships, Registrations & Training	Unchanged	0.00%	450	900	900
2-217 Telephone	Unchanged	0.00%	696	696	696
2-219 Hospitality	Increased	56.67%	1,500	1,500	2,350
2-249 Other Professional	Unchanged	0.00%	3,750	5,000	5,000
2-262 Facility Rental	Unchanged	0.00%	-	400	400
2-265 Vehicle Rental	Unchanged	0.00%	820	1,500	1,500
2-519 General Supplies	Unchanged	0.00%	5,000	5,800	5,800
<b>Total Expenses</b>	<b>Increased</b>	<b>3.32%</b>	<b>\$ 149,844</b>	<b>\$ 167,692</b>	<b>\$ 173,251</b>

## Costing Center Summary

51-40-00 FCSS Children's Support

**Costing Center** 51-40-00 FCSS Children's **Budget Year** 2025  
**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**

Minimal increase.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	2.99%	\$ 89,002	\$ 88,896	\$ 91,553
2-141 Admin Casual/Seasonal Wages	Increased	5.45%	26,138	26,462	27,905
2-145 WCB	Increased	19.32%	3,103	3,076	3,670
2-149 Employer Contributions	Increased	1.93%	20,193	22,758	23,197
2-211 Travel & Subsistence	Unchanged	0.00%	-	600	600
2-214 Memberships, Registrations & Training	Unchanged	0.00%	800	800	800
2-217 Telephone	Unchanged	0.00%	744	1,016	1,016
2-219 Hospitality	Unchanged	0.00%	2,800	2,200	2,200
2-249 Other Professional	Unchanged	0.00%	2,250	3,500	3,500
2-262 Facility Rental	Unchanged	0.00%	750	1,500	1,500
2-519 General Supplies	Decreased	15.71%	3,500	3,500	2,950
<b>Total Expenses</b>	<b>Increased</b>	<b>2.97%</b>	<b>\$ 149,280</b>	<b>\$ 154,308</b>	<b>\$ 158,890</b>

## Costing Center Summary

51-60-00 FCSS Seniors Support

**Costing Center** 51-60-00 FCSS Seniors **Budget Year** 2025  
**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**  
 Minimal increase.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 13,500	\$ 15,000	\$ 15,000
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 13,500</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	2.99%	\$ 89,071	\$ 88,896	\$ 91,553
2-141-Admin Casual/Seasonal Wages	Increased	2.97%	38,448	46,300	47,677
2-145 WCB	Increased	18.68%	3,442	3,589	4,259
2-149 Employer Contributions	Increased	1.77%	24,488	24,536	24,970
2-211 Travel & Subsistence	Unchanged	0.00%	15,500	17,804	17,804
2-214 Memberships, Registrations & Training	Unchanged	0.00%	700	1,550	1,550
2-217 Telephone	Unchanged	0.00%	2,040	2,040	2,040
2-219 Hospitality	Unchanged	0.00%	3,100	3,750	3,750
2-249 Other Professional	Unchanged	0.00%	950	1,200	1,200
2-265 Vehicle Rental	Unchanged	0.00%	1,000	2,000	2,000
2-512 Clothing & Footwear	New this year	-	-	-	1,000
2-519 General Supplies	Decreased	40.82%	2,200	2,450	1,450
<b>Total Expenses</b>	<b>Increased</b>	<b>2.65%</b>	<b>\$ 180,939</b>	<b>\$ 194,115</b>	<b>\$ 199,253</b>
<b>Net Total</b>		<b>2.87%</b>	<b>-\$ 167,439</b>	<b>-\$ 179,115</b>	<b>-\$ 184,253</b>

## Costing Center Summary

56-10-00 Cemeteries General

**Costing Center** 56-10-00 Cemeteries **Budget Year** 2025  
**Division** Community Services  
**Function** 56 - Cemeteries

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

**Summary of Changes**  
 Changes in expenses mainly due to increase in cemetery maintenance grant to community groups and removal of the initial setup fee for the cemetery management software.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Decreased	38.89%	\$ 4,500	\$ 9,000	\$ 5,500
1-570 Land Sales & Cemetery Plots	Decreased	44.44%	1,400	4,500	2,500
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	782	782	782
<b>Total Revenues</b>	<b>Decreased</b>	<b>38.51%</b>	<b>\$ 6,682</b>	<b>\$ 14,282</b>	<b>\$ 8,782</b>
<b>Expenses</b>					
2-214-Memberships, Registrations & Training	Unchanged	0.00%	\$ 800	\$ 800	\$ 800
2-219-Hospitality	New this year	-	-	-	300
2-249-Other Professional	Decreased	79.31%	14,500	14,500	3,000
2-251 Grounds Maintenance	Increased	4.89%	16,000	22,500	23,600
2-519-General Supplies	New this year	-	-	-	700
2-521-Fuel, Oil & Antifreeze	Unchanged	0.00%	400	400	400
2-770 Contribution to Organizations	Increased	66.67%	14,607	15,000	25,000
2-900 Amortization	Unchanged	0.00%	782	782	782
<b>Total Expenses</b>	<b>Increased</b>	<b>1.11%</b>	<b>\$ 47,089</b>	<b>\$ 53,982</b>	<b>\$ 54,582</b>
<b>Net Total</b>		<b>15.37%</b>	<b>-\$ 40,407</b>	<b>-\$ 39,700</b>	<b>-\$ 45,800</b>

## Costing Center Summary

63-10-00 Agriculture General

**Costing Center** 63-10-00 Agriculture **Budget Year** 2025  
**Division** Community Services  
**Function** 63 - Agricultural Services

**Description**

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

**Summary of Changes**

Changes in revenue primarily due to increase in provincial ASB grant and reduced weed control actioning based on actuals.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Decreased	37.47%	\$ 10,097	\$ 60,450	\$ 37,800
1-429-Course Registrations	New this year		1,202	-	2,400
1-560 Leases & Rentals	Decreased	37.04%	190	270	170
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	379	500	500
1-840 Provincial Conditional Grants	Increased	34.17%	166,247	123,907	166,247
1-920 Transfer from Reserves	Unchanged	0.00%	500	1,000	1,000
1-991 Offset Of Non Cash Item	Unchanged	0.00%	57,434	57,434	57,434
<b>Amortization</b>					
<b>Total Revenues</b>	<b>Increased</b>	<b>9.03%</b>	<b>\$ 236,049</b>	<b>\$ 243,561</b>	<b>\$ 265,551</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.45%	\$ 444,965	\$ 471,332	\$ 487,593
2-141-Admin Casual/Seasonal Wages	Increased	2.99%	262,678	264,234	272,128
2-145 WCB	Increased	17.99%	18,552	18,489	21,814
2-149 Employer Contributions	Increased	1.59%	125,686	125,543	127,541
2-211 Travel & Subsistence	Unchanged	0.00%	7,600	5,800	5,800
2-214 Memberships, Registrations & Training	Increased	3.85%	8,584	13,000	13,500
2-217 Telephone	Decreased	50.00%	5,000	5,000	2,500
2-219 Hospitality	Increased	280.00%	1,000	2,500	9,500
2-221 Advertising	Unchanged	0.00%	1,000	3,500	3,500
2-249 Other Professional	Unchanged	0.00%	9,000	20,620	20,620
2-251 Grounds Maintenance	Decreased	36.65%	3,688	55,250	35,000
2-253 Equipment Maintenance	Unchanged	0.00%	9,500	9,500	9,500
2-255 Vehicle Maintenance	Unchanged	0.00%	20,000	22,000	22,000
2-262 Facility Rental	Increased	25.00%	200	400	500
2-265 Vehicle Rental	Unchanged	0.00%	222	1,050	1,050
2-274 Insurance Premiums	Unchanged	0.00%	3,453	3,453	3,453
2-512 Clothing & Footwear	Increased	24.28%	3,904	3,621	4,500
2-519 General Supplies	Increased	6.76%	14,800	14,800	15,800
2-521 Fuel, Oil & Antifreeze	Decreased	10.00%	28,475	32,800	29,520
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	3,493	9,500	9,500
2-531 Chemicals	Unchanged	0.00%	190,873	210,000	210,000
2-551 Small Inventory Items	Unchanged	0.00%	4,200	4,200	4,200
2-770 Contribution to Organizations	Unchanged	0.00%	37,343	45,000	45,000
2-900 Amortization	Unchanged	0.00%	57,434	57,434	57,434
<b>Total Expenses</b>	<b>Increased</b>	<b>0.92%</b>	<b>\$ 1,261,650</b>	<b>\$ 1,399,024</b>	<b>\$ 1,411,952</b>
<b>Net Total</b>		<b>0.78%</b>	<b>-\$ 1,025,601</b>	<b>-\$ 1,155,464</b>	<b>-\$ 1,146,401</b>

## Costing Center Summary

63-20-00 Agriculture Services Board

**Costing Center** 63-20-00 Agriculture **Budget Year** 2025  
**Division** Community Services  
**Function** 63 - Agricultural Services

**Description**

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

**Summary of Changes**

Minimal change from increase in annual conference fees.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-159 Board Honorarium	Unchanged	0.00%	\$ 10,800	\$ 12,800	\$ 12,800
2-211 Travel & Subsistence	Unchanged	0.00%	5,709	7,000	7,000
2-214 Memberships, Registrations & Training	Increased	25.00%	2,250	2,000	2,500
<b>Total Expenses</b>	<b>Increased</b>	<b>2.29%</b>	<b>\$ 18,759</b>	<b>\$ 21,800</b>	<b>\$ 22,300</b>

## Costing Center Summary

72-10-00 Recreation General

**Costing Center** 72-10-00 Recreation General **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

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

**Summary of Changes**  
 Increase in revenue primarily comes from contributions by Parkland County for Evansburg arena operating and capital projects. Changes in expenses are driven by increased cost-sharing contributions to the Town of Edson for a pool vacuum, and water filtration system, and the removal of the 2024 surplus transfer to the YCE Multiplex reserve. For the Town of Hinton, the increase is due to the resurfacing of the skate park, cost of living and merit increases, replacement of event gear, and general increases in material costs.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-351 Local Government Contributions	Increased	47.08%	\$ 155,000	\$ 155,000	\$ 227,975
1-429 Course Registrations	Unchanged	0.00%	11,250	12,000	12,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	599,316	599,316	599,316
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	3,427	3,427	3,427
<b>Total Revenues</b>	<b>Increased</b>	<b>9.48%</b>	<b>\$ 768,993</b>	<b>\$ 769,743</b>	<b>\$ 842,718</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	6.25%	\$ 253,168	\$ 255,569	\$ 271,550
2-145 WCB	Increased	17.69%	6,439	6,084	7,161
2-149 Employer Contributions	Increased	2.88%	58,684	56,799	58,432
2-211 Travel & Subsistence	Increased	20.00%	4,990	5,000	6,000
2-214 Memberships, Registrations & Training	Increased	18.18%	4,700	5,500	6,500
2-217 Telephone	Unchanged	0.00%	920	1,000	1,000
2-219 Hospitality	Increased	54.55%	4,500	5,500	8,500
2-249 Other Professional	Increased	22.22%	22,311	22,500	27,500
2-252 Facility Maintenance	Unchanged	0.00%	429	500	500
2-262 Facility Rental	Unchanged	0.00%	1,010	1,700	1,700
2-274 Insurance Premiums	Decreased	75.76%	14,905	14,905	3,613
2-512 Clothing & Footwear	Unchanged	0.00%	-	450	450
2-519 General Supplies	Decreased	10.00%	16,000	20,000	18,000
2-521 Fuel, Oil & Antifreeze	Increased	22.22%	4,450	4,500	5,500
2-543 Natural Gas	Decreased	63.75%	245	737	267
2-544 Electricity	Increased	54.44%	7,718	5,462	8,435
2-545 Other Utilities	Increased	20.00%	10,000	10,000	12,000
2-731 Contribution to Local Government	Increased	10.21%	1,371,148	1,371,148	1,511,173
2-764 Transfer to Reserves	Decreased	100.00%	3,507,406	3,507,406	-
2-770 Contribution to Organizations	Unchanged	0.00%	161,000	300,000	300,000
2-814-Service Charges and Exchange	New this year		1,180	-	2,000
2-900 Amortization	Unchanged	0.00%	599,316	599,316	599,316
2-901 Water Accretion Expense	Unchanged	0.00%	3,427	3,427	3,427
<b>Total Expenses</b>	<b>Decreased</b>	<b>53.96%</b>	<b>\$ 6,053,946</b>	<b>\$ 6,197,503</b>	<b>\$ 2,853,025</b>
<b>Net Total</b>		<b>62.96%</b>	<b>-\$ 5,284,953</b>	<b>-\$ 5,427,760</b>	<b>-\$ 2,010,307</b>

## Costing Center Summary

72-20-00 Recreation Boards

**Costing Center** 72-20-00 Recreation Boards **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

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

**Summary of Changes**  
 No change.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-159 Board Honorarium	Unchanged	0.00%	\$ 10,200	13,500	13,500
2-211 Travel & Subsistence	Unchanged	0.00%	5,300	5,700	5,700
2-214 Memberships, Registrations & Training	Unchanged	0.00%	2,550	3,000	3,000
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 18,050</b>	<b>22,200</b>	<b>22,200</b>

## Costing Center Summary

72-30-18 Recreation Evansburg Arena

**Costing Center** 72-30-18 Recreation **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

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

**Summary of Changes**  
 Increase primarily driven by the increase in the PARS operational agreement.

### Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	27.32%	\$ 46,000	\$ 48,500	\$ 61,750
2-274 Insurance Premiums	Unchanged	0.00%	23,975	23,975	23,975
2-519 General Supplies	New this year		-	-	750
2-770 Contribution to Organizations	Increased	15.57%	271,000	271,000	313,200
<b>Total Expenses</b>	<b>Increased</b>	<b>16.36%</b>	<b>\$ 340,975</b>	<b>\$ 343,475</b>	<b>\$ 399,675</b>

## Costing Center Summary

72-30-29 Recreation Wildwood

**Costing Center** 72-30-29 Recreation **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

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

**Summary of Changes**

Increase in expenses mainly due from increase in maintenance project costs with the addition of roof repair, chemical treatment and ICT installation.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 18,200	\$ 17,000	\$ 17,000
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 18,200</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>
<b>Expenses</b>					
2-217 Telephone	Increased	12.50%	\$ 1,550	\$ 1,600	\$ 1,800
2-252 Facility Maintenance	Increased	13.45%	104,000	108,200	122,750
2-274 Insurance Premiums	Unchanged	0.00%	13,360	13,360	13,360
2-513 Janitorial	New this year		-	-	1,000
2-519 General Supplies	New this year		-	-	1,000
2-543 Natural Gas	Increased	18.61%	19,385	17,863	21,188
2-544 Electricity	Increased	9.74%	26,288	26,183	28,733
<b>Total Expenses</b>	<b>Increased</b>	<b>13.53%</b>	<b>\$ 164,583</b>	<b>\$ 167,206</b>	<b>\$ 189,830</b>
<b>Net Total</b>		<b>15.06%</b>	<b>-\$ 146,383</b>	<b>-\$ 150,206</b>	<b>-\$ 172,830</b>

## Costing Center Summary

72-30-32 Recreation Niton Pool

**Costing Center** 72-30-32 Recreation Niton **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

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

**Summary of Changes**

Slight increase in expenses under Admin Casual/Seasonal Wages, WCB, and facility maintenance for mechanical inspections.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 14,734	\$ 17,000	\$ 17,000
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 14,734</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>
<b>Expenses</b>					
2-141 Admin Casual/Seasonal Wages	Increased	3.00%	\$ 128,677	\$ 128,677	\$ 132,542
2-145 WCB	Increased	18.70%	3,358	3,328	3,951
2-149 Employer Contributions	Increased	1.31%	8,172	8,783	8,898
2-211 Travel & Subsistence	Unchanged	0.00%	-	500	500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	244	600	600
2-217 Telephone	Unchanged	0.00%	1,000	1,050	1,050
2-219 Hospitality	Unchanged	0.00%	185	750	750
2-242 Technology	Increased	100.00%	-	1,000	2,000
2-252 Facility Maintenance	Increased	14.29%	11,000	17,500	20,000
2-512 Clothing & Footwear	Unchanged	0.00%	252	500	500
2-513 Janitorial	Unchanged	0.00%	418	500	500
2-519 General Supplies	Unchanged	0.00%	3,300	4,000	4,000
2-531 Chemicals	Unchanged	0.00%	16,800	18,000	18,000
<b>Total Expenses</b>	<b>Increased</b>	<b>4.38%</b>	<b>\$ 173,406</b>	<b>\$ 185,188</b>	<b>\$ 193,290</b>
<b>Net Total</b>		<b>4.82%</b>	<b>-\$ 158,672</b>	<b>-\$ 168,188</b>	<b>-\$ 176,290</b>

## Costing Center Summary

72-30-44 Recreation Peers Complex

**Costing Center** 72-30-44 Recreation Peers **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

Peers Multiplex operating costs.

**Summary of Changes**

Increases from emergency light upgrades at the community centre, and bathroom in rink, wall/door insulation at the Peers Multiplex.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-590 Donations, Contributions, Rebates	Increased	15.56%	\$ 4,695	\$ 4,500	\$ 5,200
<b>Total Revenues</b>	<b>Increased</b>	<b>15.56%</b>	<b>\$ 4,695</b>	<b>\$ 4,500</b>	<b>\$ 5,200</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 1,850	\$ 2,000	\$ 2,000
2-252 Facility Maintenance	Increased	34.09%	41,000	57,500	77,100
2-274 Insurance Premiums	Unchanged	0.00%	21,908	21,908	21,908
2-519 General Supplies	New this year		-	-	1,250
2-543 Natural Gas	Increased	46.39%	10,494	7,836	11,470
2-544 Electricity	Increased	1.57%	37,657	40,523	41,159
<b>Total Expenses</b>	<b>Increased</b>	<b>19.36%</b>	<b>\$ 112,909</b>	<b>\$ 129,767</b>	<b>\$ 154,888</b>
<b>Net Total</b>		<b>19.49%</b>	<b>-\$ 108,214</b>	<b>-\$ 125,267</b>	<b>-\$ 149,688</b>

## Costing Center Summary

72-30-79 Recreation Marlboro Hall

**Costing Center** 72-30-79 Recreation **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

Services in Marlboro - Community Hall.

**Summary of Changes**

Increase in inspections and the addition of roof inspection and gutter cleaning.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
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	Increased	14.46%	23,000	28,000	32,050
2-274 Insurance Premiums	Unchanged	0.00%	1,300	1,300	1,300
2-519 General Supplies	New this year		-	-	750
2-543 Natural Gas	Decreased	9.96%	3,264	3,962	3,567
2-544 Electricity	Decreased	0.99%	4,862	5,367	5,315
<b>Total Expenses</b>	<b>Increased</b>	<b>10.53%</b>	<b>\$ 35,126</b>	<b>\$ 41,330</b>	<b>\$ 45,682</b>

## Costing Center Summary

72-30-81 Recreation Robb Multiplex

**Costing Center** 72-30-81 Recreation Robb **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

Recreation services in Robb related specifically to the Multiplex operations.

**Summary of Changes**

Increase in expenses mainly due to the annual service Building Management System (BMS) contract and increase in electricity costs based on 2024 forecast + CPI

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-590 Donations, Contributions, Rebates	New this year		\$ -	\$ 4,800	\$ 5,250
<b>Total Revenues</b>	<b>New this year</b>		<b>\$ -</b>	<b>\$ 4,800</b>	<b>\$ 5,250</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 2,400	\$ 2,400	\$ 2,400
2-252 Facility Maintenance	Increased	22.58%	27,000	31,000	38,000
2-274 Insurance Premiums	Unchanged	0.00%	12,584	12,584	12,584
2-519 General Supplies	New this year		-	-	750
2-543 Natural Gas	Decreased	12.67%	6,964	8,716	7,611
2-544 Electricity	Increased	53.50%	19,692	14,021	21,523
2-831 Debenture Interest	Unchanged	0.00%	17,396	17,396	17,396
2-832 Debenture Principal	Unchanged	0.00%	43,121	43,121	43,121
<b>Total Expenses</b>	<b>Increased</b>	<b>10.95%</b>	<b>\$ 129,157</b>	<b>\$ 129,238</b>	<b>\$ 143,385</b>
<b>Net Total</b>		<b>11.01%</b>	<b>-\$ 126,757</b>	<b>-\$ 124,438</b>	<b>-\$ 138,135</b>

## Costing Center Summary

72-30-83 Cadomin Community Hall

**Costing Center** 72-30-83 Cadomin **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

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

**Summary of Changes**

Increase in expenses is primarily due to the Cadomin Community Hall being a new facility, resulting in full-year allocations for operating and facility maintenance costs.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-242 Technology	Increased	920.00%	750	1,000	10,200
2-252 Facility Maintenance	Increased	134.00%	10,000	20,000	46,800
2-274 Insurance Premiums	New this year		-	-	6,776
2-519 General Supplies	New this year		-	-	750
2-543 Natural Gas	Increased	13.09%	15,520	15,000	16,964
2-544 Electricity	Decreased	17.01%	5,695	7,500	6,224
<b>Total Expenses</b>	<b>Increased</b>	<b>99.36%</b>	<b>\$ 32,965</b>	<b>\$ 44,500</b>	<b>\$ 88,714</b>

## Costing Center Summary

72-30-87 Brule Community Hall

**Costing Center** 72-30-87 Brule Community **Budget Year** 2025  
**Division** Community Services  
**Function** 72 - Recreation

**Description**

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

**Summary of Changes**

Increase is primarily due to new maintenance projects in 2025, including roof inspection and gutter cleaning, mechanical inspections, kitchen inspection, installation of a strainer on the chilled glycol line, kitchen exhaust cleaning, and chemical treatment.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 600	\$ 600	\$ 600
2-252 Facility Maintenance	Increased	182.41%	28,000	29,000	81,900
2-274 Insurance Premiums	New this year	-	-	-	11,292
2-519 General Supplies	New this year	-	-	-	750
2-543 Natural Gas	Decreased	30.02%	4,190	6,544	4,580
2-544 Electricity	Decreased	21.70%	9,352	13,054	10,221
<b>Total Expenses</b>	<b>Increased</b>	<b>122.25%</b>	<b>\$ 42,142</b>	<b>\$ 49,198</b>	<b>\$ 109,343</b>

## Costing Center Summary

73-10-00 Parks & Campgrounds General

**Costing Center** 73-10-00 Parks & **Budget Year** 2025  
**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**

Minimal changes result from offsetting factors; an increase in other professional costs due to the addition of playground inspections and an increase in danger tree assessments; offset by the removal of shale infield work for one diamond.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
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%	219,715	219,715	219,715
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 229,715</b>	<b>\$ 229,715</b>	<b>\$ 229,715</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Decreased	1.33%	\$ 174,217	\$ 224,679	\$ 221,698
2-141-Admin Casual/Seasonal Wages	Increased	2.98%	130,993	102,570	105,622
2-145 WCB	Increased	15.23%	8,212	8,697	10,021
2-149 Employer Contributions	Decreased	0.31%	53,046	62,937	62,742
2-211 Travel & Subsistence	Increased	22.81%	1,500	2,850	3,500
2-214 Memberships, Registrations & Training	Increased	16.28%	2,600	4,300	5,000
2-217 Telephone	Unchanged	0.00%	1,280	1,440	1,440
2-249 Other Professional	Increased	178.95%	9,823	9,500	26,500
2-252 Facility Maintenance	Decreased	5.10%	180,000	283,450	269,000
2-255 Vehicle Maintenance	Unchanged	0.00%	17,000	17,000	17,000
2-263 Equipment Rental	Decreased	30.43%	8,500	23,000	16,000
2-271 Licences & Permits	Unchanged	0.00%	450	500	500
2-274 Insurance Premiums	Unchanged	0.00%	4,008	4,008	4,008
2-512 Clothing & Footwear	Unchanged	0.00%	1,200	1,250	1,250
2-519 General Supplies	Decreased	15.25%	11,500	17,700	15,000
2-521 Fuel, Oil & Antifreeze	Increased	5.00%	39,500	40,000	42,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	2,600	5,000	5,000
2-523 Equipment & Vehicle Supplies	Unchanged	0.00%	14,500	19,000	19,000
2-534 Grounds Maintenance Materials	Unchanged	0.00%	28,000	29,000	29,000
2-539 Construction Maintenance	Unchanged	0.00%	1,000	1,500	1,500
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%	219,715	219,715	219,715
<b>Total Expenses</b>	<b>Decreased</b>	<b>0.23%</b>	<b>\$ 949,644</b>	<b>\$ 1,118,095</b>	<b>\$ 1,115,496</b>
<b>Net Total</b>		<b>0.29%</b>	<b>-\$ 719,929</b>	<b>-\$ 888,381</b>	<b>-\$ 885,782</b>



## Costing Center Summary

73-10-## Parks & Campgrounds All Locations

**Costing Center** 73-10-## Parks & **Budget Year** 2025  
**Division** Community Services  
**Function** 73 - Parks & Campgrounds

**Description**  
 Costs specific to Campgrounds and day use.

**Summary of Changes**  
 Changes in facility maintenance costs are primarily due to the removal of the playground lifecycle replacement cost and wood shed repairs at the Bear Lake campground.

### Budget Prior Year Comparison

#### 73-10-35 Parks & Campgrounds Beta Lake

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	7.08%	\$ 10,000	\$ 11,300	\$ 12,100
<b>Total Expenses</b>	<b>Increased</b>	<b>7.08%</b>	<b>\$ 10,000</b>	<b>\$ 11,300</b>	<b>\$ 12,100</b>

#### 73-10-36 Parks & Campgrounds Nojack

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	2.13%	\$ 8,500	\$ 9,400	\$ 9,600
<b>Total Expenses</b>	<b>Increased</b>	<b>2.13%</b>	<b>\$ 8,500</b>	<b>\$ 9,400</b>	<b>\$ 9,600</b>

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

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	2.96%	\$ 12,000	\$ 13,500	\$ 13,900
<b>Total Expenses</b>	<b>Increased</b>	<b>2.96%</b>	<b>\$ 12,000</b>	<b>\$ 13,500</b>	<b>\$ 13,900</b>

## Costing Center Summary

73-10-## Parks & Campgrounds All Locations

### 73-10-45 Parks & Campgrounds Bear Lake

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-560 Leases & Rentals	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-252 Facility Maintenance	Decreased	36.63%	45,000	47,500	30,100
2-544 Electricity	Decreased	66.92%	671	2,219	734
<b>Total Expenses</b>	<b>Decreased</b>	<b>37.23%</b>	<b>\$ 46,671</b>	<b>\$ 50,719</b>	<b>\$ 31,834</b>
<b>Net Total</b>		<b>38.76%</b>	<b>-\$ 44,671</b>	<b>-\$ 48,719</b>	<b>-\$ 29,834</b>

### 73-10-46 Parks & Campgrounds Long Lake

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Decreased	26.54%	\$ 18,000	\$ 22,800	\$ 16,750
<b>Total Expenses</b>	<b>Decreased</b>	<b>26.54%</b>	<b>\$ 18,000</b>	<b>\$ 22,800</b>	<b>\$ 16,750</b>

### 73-10-47 Parks & Campgrounds Shining Bank

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-217 Telephone	Unchanged	0.00%	\$ 1,350	\$ 1,400	\$ 1,400
2-252 Facility Maintenance	Increased	5.56%	25,000	25,200	26,600
<b>Total Expenses</b>	<b>Increased</b>	<b>5.26%</b>	<b>\$ 26,350</b>	<b>\$ 26,600</b>	<b>\$ 28,000</b>

### 73-10-79 Parks & Campgrounds Millers Lake

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	6.58%	\$ 18,000	\$ 19,000	\$ 20,250
<b>Total Expenses</b>	<b>Increased</b>	<b>6.58%</b>	<b>\$ 18,000</b>	<b>\$ 19,000</b>	<b>\$ 20,250</b>

## Costing Center Summary

74-10-00 Libraries General

**Costing Center** 74-10-00 Libraries General **Budget Year** 2025  
**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**

Minimal changes due to increase in Yellowhead Regional Library (YRL) membership fee and slight increase in cost-share with the Town of Edson.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 72,395	\$ 72,395	\$ 72,395
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	1,869	1,869	1,869
<b>Total Revenues</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 74,264</b>	<b>\$ 74,264</b>	<b>\$ 74,264</b>
<b>Expenses</b>					
2-214 Memberships, Registrations & Training	Increased	2.35%	\$ 53,531	\$ 53,250	\$ 54,500
2-765 Contribution to Municipal	Increased	0.29%	686,696	686,700	688,720
2-900 Amortization	Unchanged	0.00%	72,395	72,395	72,395
2-901 Water Accretion Expense	Unchanged	0.00%	1,869	1,869	1,869
<b>Total Expenses</b>	<b>Increased</b>	<b>0.40%</b>	<b>\$ 814,491</b>	<b>\$ 814,213</b>	<b>\$ 817,483</b>
<b>Net Total</b>		<b>0.44%</b>	<b>-\$ 740,227</b>	<b>-\$ 739,950</b>	<b>-\$ 743,220</b>

## Costing Center Summary

74-30-29 Libraries Wildwood

**Costing Center** 74-30-29 Libraries Wildwood **Budget Year** 2025  
**Division** Community Services  
**Function** 74 - Culture & Historical

**Description**

Costs specific to the operation of the Wildwood Library building.

**Summary of Changes**

Slight increase from general maintenance and roof inspections.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-252 Facility Maintenance	Increased	47.20%	\$ 8,000	\$ 10,700	\$ 15,750
2-274 Insurance Premiums	Unchanged	0.00%	1,300	1,300	1,300
2-543 Natural Gas	Decreased	3.01%	2,723	3,069	2,976
2-544 Electricity	Decreased	22.58%	3,211	4,533	3,509
<b>Total Expenses</b>	<b>Increased</b>	<b>20.07%</b>	<b>\$ 15,234</b>	<b>\$ 19,601</b>	<b>\$ 23,536</b>

## Costing Center Summary

74-40-00 Historical Services General

**Costing Center** 74-40-00 Historical Services **Budget Year** 2025  
**Division** Community Services  
**Function** 74 - Culture & Historical

**Description**

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

**Summary of Changes**

With a portion of the historical books project completed in 2024, the remaining cost in 2025 is reduced, offset by an increase in general supplies for the new Geocache Tour Program.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Revenues</b>					
1-420 Sale of Goods & Services	Increased	20.00%	\$ 2,500	\$ 2,500	\$ 3,000
1-920 Transfer from Reserves	Decreased	35.00%	45,000	100,000	65,000
<b>Total Revenues</b>	<b>Decreased</b>	<b>33.66%</b>	<b>\$ 47,500</b>	<b>\$ 102,500</b>	<b>\$ 68,000</b>
<b>Expenses</b>					
2-121 Salaries and Wages	Increased	3.00%	\$ 66,706	\$ 65,658	\$ 67,626
2-145 WCB	Increased	18.70%	1,816	1,766	2,096
2-149 Employer Contributions	Increased	1.79%	17,303	18,029	18,352
2-211 Travel & Subsistence	Unchanged	0.00%	-	250	250
2-214 Memberships, Registrations & Training	Increased	100.00%	250	500	1,000
2-219 Hospitality	Increased	48.48%	1,650	1,650	2,450
2-222 Newsletters & Media Publications	Decreased	35.00%	45,000	100,000	65,000
2-265 Vehicle Rental	Increased	19.57%	-	4,600	5,500
2-512 Clothing and Footwear	New this year		-	-	200
2-519 General Supplies	Increased	130.93%	4,850	4,850	11,200
2-521 Fuel, Oil & Antifreeze	Increased	85.71%	876	700	1,300
2-731 Contribution to Local Government	Increased	6.90%	38,499	85,900	91,826
2-765 Contribution to Municipal	Increased	7.29%	109,800	109,800	117,800
2-770 Contribution to Organizations	Unchanged	0.00%	20,000	20,000	20,000
<b>Total Expenses</b>	<b>Decreased</b>	<b>2.20%</b>	<b>\$ 306,750</b>	<b>\$ 413,703</b>	<b>\$ 404,600</b>
<b>Net Total</b>		<b>8.16%</b>	<b>-\$ 259,250</b>	<b>-\$ 311,203</b>	<b>-\$ 336,600</b>

## Costing Center Summary

74-40-18 Historical Services Tipple Park

**Costing Center** 74-40-18 Historical Services **Budget Year** 2025  
**Division** Community Services  
**Function** 74 - Culture & Historical

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

**Summary of Changes**  
 Increase in expenses from internet added for potential library service and addition of maintenance projects such as chemical treatment, water drainage improvement, and bathroom ceiling repairs.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-217 Telephone	Decreased	100.00%	\$ -	\$ 2,400	\$ -
2-575 Technology	New this year		-	-	7,000
2-252 Facility Maintenance	Increased	105.60%	15,000	18,750	38,550
2-274 Insurance Premiums	Unchanged	0.00%	4,718	4,718	4,718
2-544 Electricity	Decreased	10.78%	12,027	14,733	13,145
<b>Total Expenses</b>	<b>Increased</b>	<b>56.19%</b>	<b>\$ 31,745</b>	<b>\$ 40,601</b>	<b>\$ 63,413</b>

## Costing Center Summary

74-50-00 Historical Board

**Costing Center** 74-50-00 Historical Board **Budget Year** 2025  
**Division** Community Services  
**Function** 74 - Culture & Historical

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

**Summary of Changes**  
 No change.

**Budget Prior Year Comparison**

Object	Changes	Percent Change	2024 Forecast	2024 Amount	2025 Amount
<b>Expenses</b>					
2-159 Board Honorarium	Unchanged	0.00%	\$ 5,400	\$ 5,400	\$ 5,400
2-211 Travel & Subsistence	Unchanged	0.00%	1,420	1,420	1,420
2-214 Membership, Registrations & Training	Unchanged	0.00%	850	850	850
<b>Total Expenses</b>	<b>Unchanged</b>	<b>0.00%</b>	<b>\$ 7,670</b>	<b>\$ 7,670</b>	<b>\$ 7,670</b>

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

Finance 101, Guide to Municipal Finance

# 04

## Capital Budget

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# 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 2025 Interim Budget includes **\$138.1 million** in capital projects, of which \$104.9 million are projects that have been carried forward for completion from prior years, and \$33.3 million of in year 2025 projects.

	2025	2024	2024 vs 2025	
	Interim	Final	\$ Change	% Change
<b>Capital Financing</b>				
Sale of Assets	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	-	0.00%
Other Capital	828,213	337,500.00	490,713	145.40%
Provincial Conditional Grants	7,991,606	29,254,292	- 21,262,686	-72.68%
Transfer from Reserves	14,018,722	20,634,440	- 6,615,718	-32.06%
Carry forward from Prior Year	104,889,972	54,635,878	50,254,094	91.98%
Donations, Contributions, Rebates	-	-	-	0.00%
<b>Total Capital Financing</b>	<b>\$ 127,728,512</b>	<b>\$ 104,862,110</b>	<b>\$ 22,866,402</b>	<b>21.81%</b>
<b>Capital Expenses</b>				
Capital Applied	\$ 33,251,180	\$ 60,557,182	-\$ 27,306,002	-45.09%
Carry forward Capital Applied	104,889,972	54,635,878	50,254,094	91.98%
<b>Total Capital Expenses</b>	<b>\$ 138,141,152</b>	<b>\$ 115,193,060</b>	<b>\$ 22,948,091</b>	<b>19.92%</b>
<b>Capital Surplus/(Deficit)</b>	<b>-\$ 10,412,639</b>	<b>-\$ 10,330,950</b>	<b>-\$ 81,689</b>	<b>0.79%</b>

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.

	2025	2024	2024 vs 2025	
	Interim	Final	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 10,412,639	\$ 10,330,950	\$ 81,689	0.79%
Capital Surplus / (Deficit)	- 10,412,639	- 10,330,950	-\$ 81,689	0.79%
<b>Net Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

Capital projects as presented under the 2025 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
<b>Total</b>	<b>\$ 1,294,964,707</b>	<b>34</b>	<b>2008</b>

# 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 2025, 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.

Administration prepared a capital rehabilitation and construction project schedule which encompasses the 2025 Budget year and a five year forecast from 2025 to 2030. 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 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	TWR 544 - East of Range Road 154	0.8	Low grade, drainage issues, rideability is rough, narrow top.
4	Range Road 144 - South of TWR 570	0.8	Narrow road, brushing required, low grade, drainage issues, flooding concerns, soft spots
5	TWR 533 - RR 84 to Range Road 85	1.6	Low grade, narrow road, flagged for attention but continue to monitor for further deterioration
<b>Total Estimated Cost</b>			

## Infrastructure Roads Plan Summary

Construction Type	2025	2026	2027	2028	2029	2030
Minor Capital Construction - Detail	\$ 660,000	\$ 250,000	\$ 1,175,000	\$ 750,000	\$ -	\$ -
Major Capital Construction - Detail	16,000,000	3,600,000	5,625,000	2,200,000	4,275,000	2,925,000
<b>Total</b>	<b>\$ 16,660,000</b>	<b>\$ 3,850,000</b>	<b>\$ 6,800,000</b>	<b>\$ 2,950,000</b>	<b>\$ 4,275,000</b>	<b>\$ 2,925,000</b>

## 2025 Infrastructure Roads Plan Projects

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN24-009 Range Road 144A - South of TWR 541	\$ 450,000	\$ 125,000		\$ 325,000	
IN24-024 Range Road 92 Repairs	210,000	210,000			
IN23-003 TWR 542 - Hwy 748 to RR 165	12,500,000	5,365,165	\$ 6,787,713	347,122	
IN23-005 TWR 544 - East of Hwy 32	2,850,000	2,850,000			
IN25-051 RR 183 - North of Hwy 16	350,000			350,000	
IN25-052 TWR 544 - East of RR 165 to RR 162	300,000		200,000	100,000	
<b>Total 2025 Roads Plan</b>	<b>\$ 16,660,000</b>	<b>\$ 8,550,165</b>	<b>\$ 6,987,713</b>	<b>\$ 1,122,122</b>	<b>\$ -</b>

Proposed Treatment	Estimated Cost and Target Year of Construction			
	2025	2026	2027	2028
Grade/drainage improvements, culvert replacement, clearing and fencing. Engineering in 2024, construction in 2025.	\$ 450,000			
Repair road section that have settled.	210,000			
Grade/drainage improvements, culvert replacement, clearing and fencing.		\$ 125,000	\$ 500,000	
Grade/drainage improvements, culvert replacement, clearing and fencing.		125,000	500,000	
Grade/drainage improvements, culvert replacement, clearing and fencing.			175,000	\$ 750,000
<b>Total</b>	<b>\$ 660,000</b>	<b>\$ 250,000</b>	<b>\$ 1,175,000</b>	<b>\$ 750,000</b>

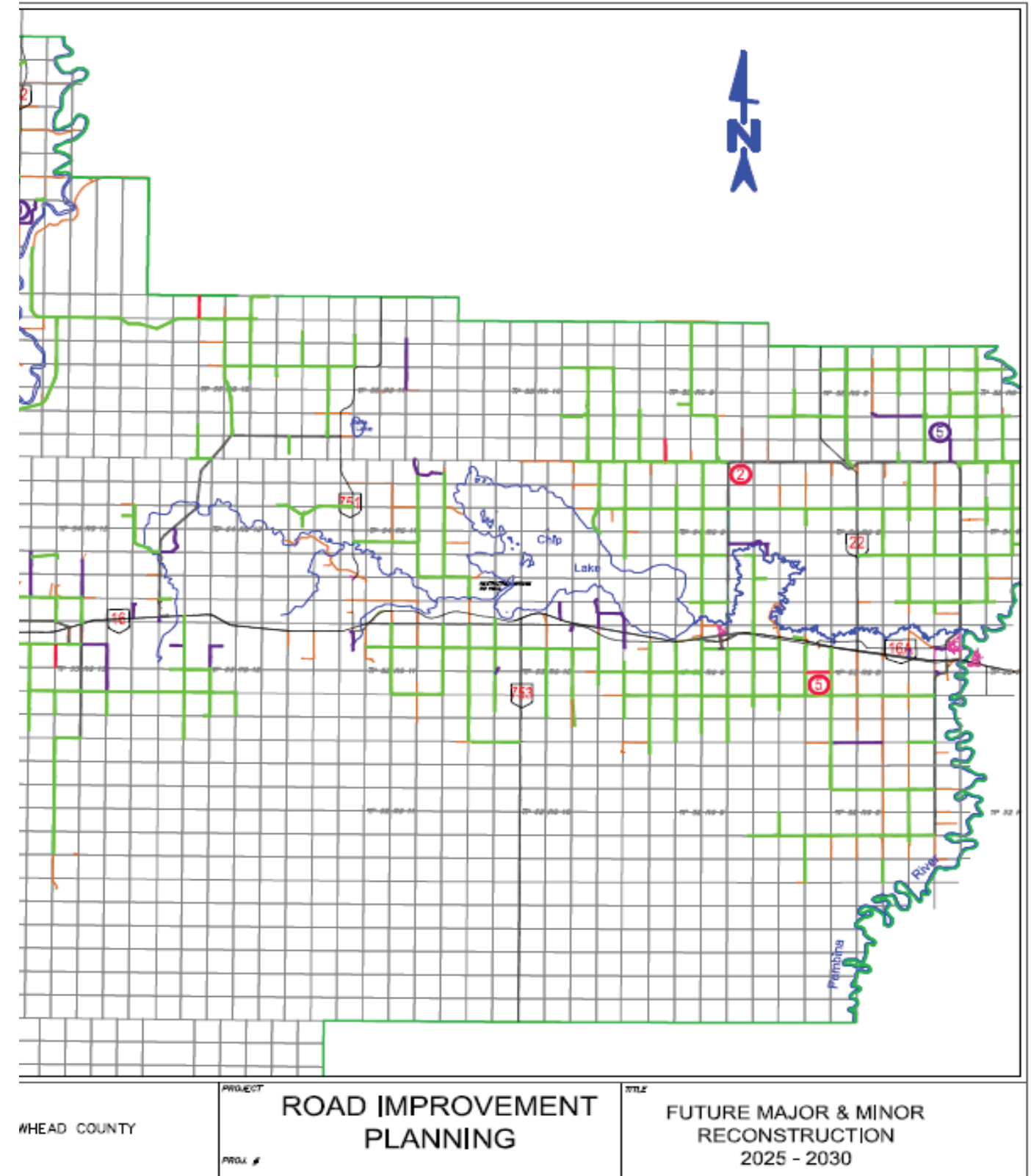
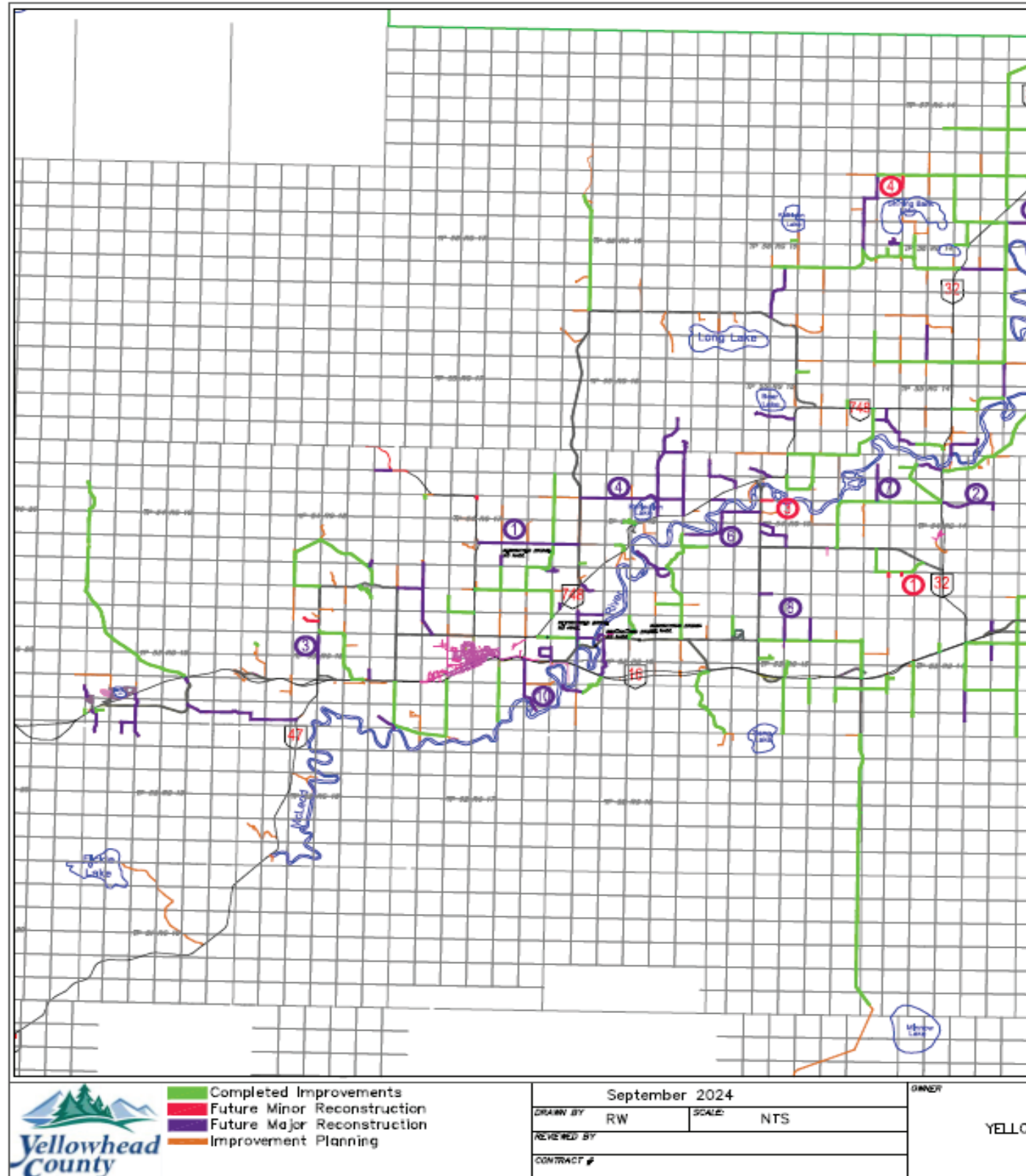
# Infrastructure Roads Plan (continued)

## Major Capital Construction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	TWR 542 - Hwy 748 to RR 165	6.4	Base & Pave.
2	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. Total Project Cost (\$2,850,000)
3	RR 183 - North of Hwy 16	Various	Significant pavement settlement. Geotechnical Investigation.
4	TWR 544 - East of RR 165 to RR 162	5.1	Major drainage issues. Road subbase compromised due to saturation in the spring.
5	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
6	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.
7	RR145A - North of TWR 544	2.5	Frequent repairs required to address major washout. Low grade, drainage issues, soft spots in the spring.
8	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
9	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.
10	RR 171 - South of Hwy 16	3.9	Narrow road width in areas. Stability issues next to river bank. Had movement in slope 2021.
<b>Total Estimated Cost</b>			

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2025	2026	2027	2028	2029	2030
Tender Reconstruction	\$ 12,500,000					
Tender Reconstruction	2,850,000					
Engineering	350,000					
Tender Reconstruction	300,000	\$ 2,100,000				
Tender Reconstruction		1,500,000				
Tender Reconstruction			\$ 5,625,000			
Tender Reconstruction				\$ 1,000,000		
Tender Reconstruction				1,200,000		
Tender Reconstruction					\$ 4,275,000	
Tender Reconstruction						\$ 2,925,000
<b>Total Estimated Cost</b>	<b>\$ 16,000,000</b>	<b>\$ 3,600,000</b>	<b>\$ 5,625,000</b>	<b>\$ 2,200,000</b>	<b>\$ 4,275,000</b>	<b>\$ 2,925,000</b>

# Infrastructure Roads Plan (continued)





# Infrastructure Bridge Plan

As presented by administration and adopted by Council at the October 11, 2022 Council Meeting; In order to address the aging inventory of bridges within Yellowhead County, administration prepared a long range and short range capital rehabilitation and construction project schedule. The short range plan 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 2025 as summarized below.

## Bridge Construction and Rehabilitation Plan

Priority Ranking	Description	Year Built	Located Over
1	71009-1 Bridge Culvert	1950	Tributary to Mcleod River, WaterCRS-ST
2	13103-2 Bridge	1982	Carrot Creek, 8.11.107.20, WaterCRS-ST
3	73079-1 Bridge Culvert	1956	Tributary to Mcleod River, 8.11.107.14, WaterCRS-ST
4	07552-1 Bridge	1928	EDSON RIVER, 8.11.107.25, WaterCRS-ST
5	71241-1 Bridge Culvert	1961	Tributary to Lobstick River, 8.11.84.51.12, WaterCRS-ST
6	13339-1 Bridge File Culvert	1977	Deep Creek, 8.11.84.51.10, 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	72507-1 Bridge	1952	POISON CREEK, 8.11.84.51.15, WaterCRS-ST
10	8395-1 Bridge	1961	TRIBUTARY TO MCLEOD RIVER, 8.11.107.24, WaterCRS-ST
11	71633-1 Bridge	1950	2nd order Tributary to Mcleod River, 8.11.107.13.6, WaterCRS-ST
12	76898-1 Bridge Culvert	1968	2nd order Tributary to Deep CK, 8.11.84.51.10.2.1, WaterCRS-ST
<b>Total Estimated Cost</b>			

## 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.

## 2025 Infrastructure Bridge Plan Project Summary

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN23-007 - BF71009 - Tributary to Mcleod River - TWP534 Old Hwy	\$ 1,000,000	\$ 689,284			\$ 310,716
IN24-021 - BF 13103-2 Replacement	220,000	220,000			
IN24-022 - BF 73079 Replacement	852,000	150,000		\$ 702,000	
IN24-023 - BF 07552-1 Replacement	3,743,647	2,421,442		1,322,205	
IN25-053 -BF 71241-1 Bridge Culvert Repair	985,000		\$ 549,692	435,308	
<b>Total 2025 Bridge Plan</b>	<b>\$ 6,800,647</b>	<b>\$ 3,480,726</b>	<b>\$ 549,692</b>	<b>\$ 2,459,513</b>	<b>\$ 310,716</b>

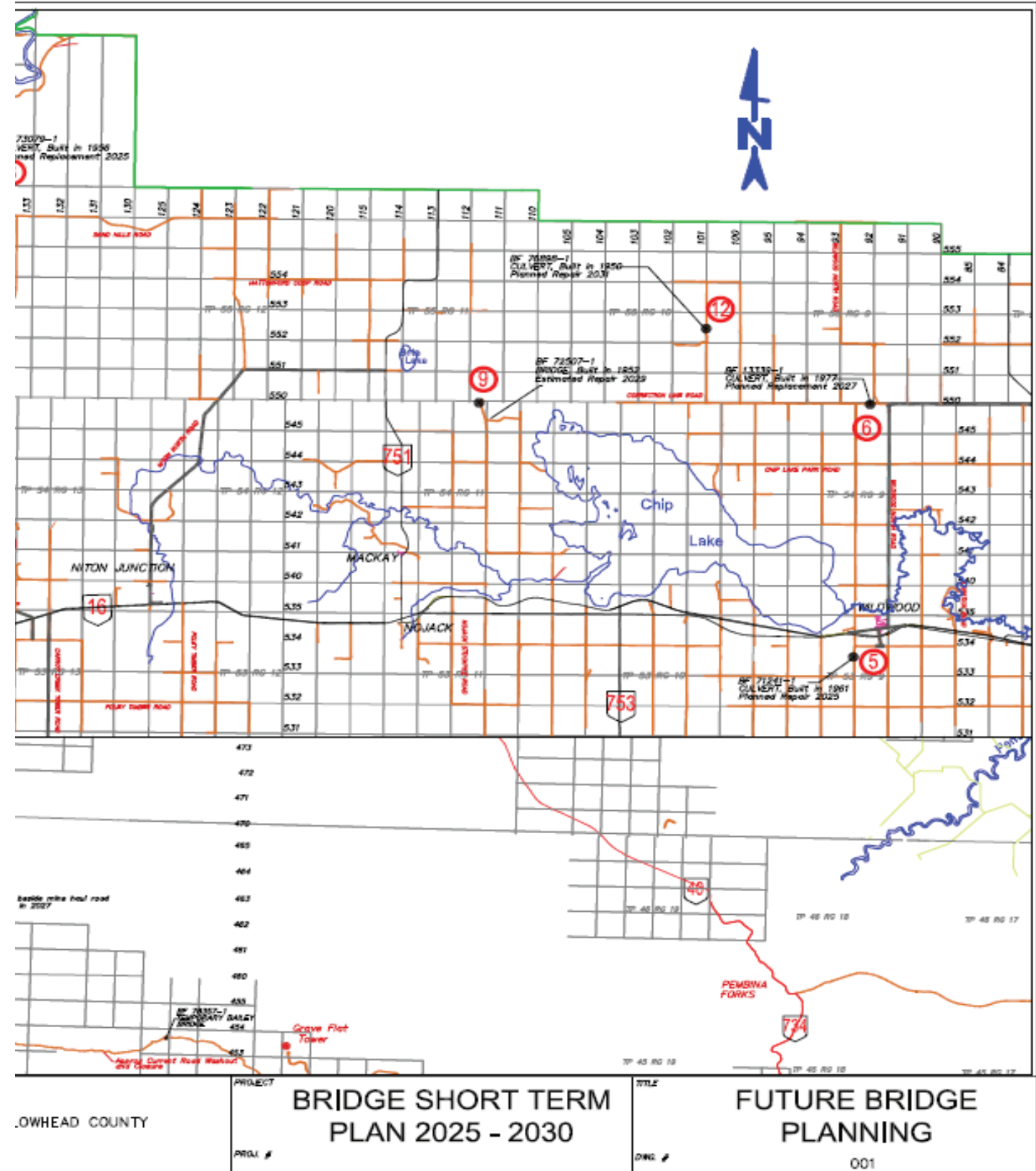
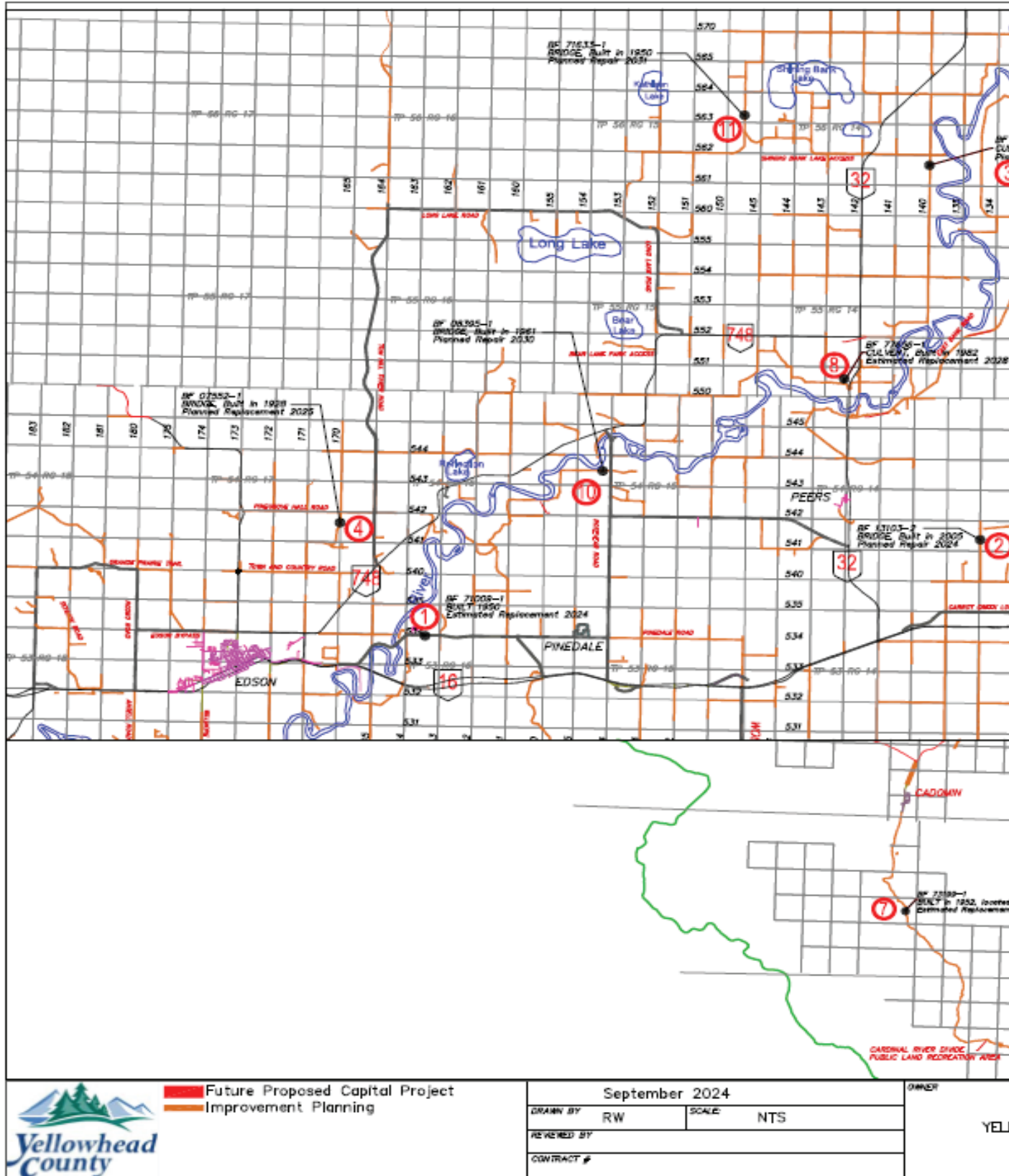
Proposed Treatment	Estimated Cost and Target Year of Construction					
	2025	2026	2027	2028	2029	2030
Replace	\$ 677,478					
Repair	220,000					
Replace	852,000					
Replace	3,743,647					
Replace	985,000					
Replace		\$ 120,000	\$ 865,000			
Repair		100,000	500,000			
Replace			100,000	\$ 550,000		
Repair				150,000	\$ 500,000	
Repair					100,000	\$ 500,000
Repair						150,000
Replace						100,000
<b>Total</b>	<b>\$ 6,478,125</b>	<b>\$ 220,000</b>	<b>\$ 1,465,000</b>	<b>\$ 700,000</b>	<b>\$ 600,000</b>	<b>\$ 750,000</b>

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

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

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

# Infrastructure Bridge Plan (continued)



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

RMA Understanding Municipal Financial Reserves, November 2019

# Yellowhead County Capital Budget

## Capital at a Glance

Division/Request	Carry forwards (funded in prior years)	New 2025 Capital Projects	Total 2025 Capital Projects
Governance Services	\$ -	\$ -	\$ -
Community Services	28,077,114	4,785,294	32,862,408
Infrastructure Services	30,624,353	21,588,256	52,212,609
West Yellowhead Regional Landfill Authority	-	828,213	828,213
Protective Services	46,188,505	6,049,417	52,237,922
<b>Total</b>	<b>\$ 104,889,972</b>	<b>\$ 33,251,180</b>	<b>\$ 138,141,152</b>

## Capital Project Highlight

### PS24-018 Universal Broadband Project

The debenture payments for this project will be captured in the final budget and have been included here for information purposes. This project looks to provide coverage to over 90 percent of residents within Yellowhead County. Grant funding of just over \$23.32 million is provided through Innovation, Science and Economic Development Canada as part of their Rural Broadband Initiative, and Yellowhead County is responsible for \$17.79 million.

Yellowhead County will fund it's portion of the project through internal borrowing, utilizing reserves, paid back over a four year period from 2025 to 2028.

Borrowing Amount	\$	17,792,532
Rate		3.77%
Term		4
Annual Payment	\$	4,875,124
Annual Principal	\$	4,448,133
Annual Interest	\$	426,991

Utilizing the Restricted Surplus Fund: Infrastructure reserve will not have an impact on current or future infrastructure projects as a significant portion of the funds within the Infrastructure reserve have been placed in reserve for future projects that fall outside of the 2028 full payback period.

### Capital Project List

Budget Year 2025

Capital Budget	Description	Project Cost
<b>Community Services</b>		
CS19-009 YCE Multiplex	Carryforward. YCE Multiplex.	\$ 29,488,208
CS23-009 Evansburg Community Hall	Carryforward. Explore options for new hall.	161,500
CS23-010 Outdoor Rink Boards	Carryforward. Replacement of rink boards installation only \$35k/rink; boards for 2 rinks Marlboro/Niton purchased 2024; carry forward \$30k.	70,000
CS24-024 Peers Rink Hydrant	Carryforward. Provide for rink flooding/Peers Multiplex tie-in; includes \$10k carry forward from 2024.	35,000
CS25-001 Library Space	New. Library service provision.	1,000,000
CS25-002 McLeod Valley Playground	Replacement. Protective surfacing replacement.	15,000
CS25-003 Wildwood Complex Chairs	Upgrade. Lifecycle replacement x100.	12,500
CS25-004 Robb Multiplex Sound System	New. Surround sound system.	35,000
CS25-005 Niton Pool Filter Sand	Replacement. Replace sand in filters.	7,500
CS25-006 Parks/Recreation Truck	Replacement. Truck replacement for YC129 - lifecycle.	75,000
CS25-007 Wildwood Community Hall Chairs	Upgrade. Lifecycle replacement x100.	12,500
CS25-008 Evansburg Arena Header Clamps	Replacement. Replace header gear clamps.	25,000
CS25-009 Trail Development	New. As per trails master plan.	100,000
CS25-010 Marlboro Kitchen Renovations	New. Commercial kitchen upgrade.	500,000
CS25-011 Niton Pool Fibre Install	New. Enhanced internet service.	8,100
CS25-012 Brule Hall Fibre Install	New. Enhanced internet service.	8,100
CS25-013 Dock Float Replacements	Replacement. Lifecycle replacement phase 2 of 3.	70,000
CS25-014 Gunner Rehn Park Fencing	New. Fence extension for safety.	25,000
CS25-015 Marlboro Ball Diamond Upgrade	New. Replace grass infield with shale; one diamond.	125,000
CS25-016 Ag Fleet Truck	Replacement. Fleet truck replacement for YC91 - lifecycle.	75,000
CS25-017 Wildwood Complex Fire Detector Heads	New. Addition to arena as per fire inspection report.	40,000
CS25-018 Wildwood Complex Arena Slab Retrofit	Replacement. Curling slab past life expectancy; brine line failure.	330,000
CS25-019 Cadomin Community Hall Kitchen Upgrades	New. Commercial kitchen upgrade.	500,000
CS25-020 Wildwood Complex Compressor	Replacement. Compressor due for overhaul.	14,000
CS25-021 Niton Pool Chemical Controller	Replacement. Existing controller needs replacing; obsolete.	15,000
CS25-022 Parks Truck	Replacement. Truck replacement for YC121- lifecycle.	100,000
CS25-023 Spray Truck Tank Replacement	Replacement. Lifecycle replacement of spray tanks x2.	15,000
<b>Total - Community Services</b>		<b>\$ 32,862,408</b>

2025 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
\$ 27,875,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612,594
161,500	-	-	-	-	-	-	-
30,000	-	-	-	-	-	40,000	-
10,000	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	15,000	-
-	-	-	-	-	-	6,250	6,250
-	-	-	-	-	-	-	35,000
-	-	-	-	-	-	7,500	-
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	6,250	6,250
-	-	-	-	-	-	25,000	-
-	-	75,000	-	-	-	-	25,000
-	-	-	-	-	-	-	500,000
-	-	-	-	-	-	-	8,100
-	-	-	-	-	-	-	8,100
-	-	-	-	-	-	-	70,000
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	125,000
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	-	40,000
-	-	-	-	-	-	330,000	-
-	-	-	-	-	-	-	500,000
-	-	-	-	-	-	14,000	-
-	-	-	-	-	-	15,000	-
-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	15,000
<b>\$ 28,077,114</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 459,000</b>	<b>\$ 4,251,294</b>



### Capital Project List

Budget Year 2025

Capital Budget	Description	Project Cost
IN25-026 YCOC - IT Server Room AC Install	New. Install AC for server room due to overheating.	15,000
IN25-027 YCOC - Shop Lights	Replacement. Continue replacement schedule of shop lights, 1/4 done in 2024.	15,000
IN25-028 Jasper/Hinton Airport - Water Filtration	New. Install water filtration system/softener. Pipes constantly crystalize.	5,000
IN25-029 Wildwood Firehall - ICT Install	New. ICT install for hose tower access.	3,500
IN25-030 Wildwood Firehall - Mechanical Room Floor Drain	Upgrade. Epoxy floor to mitigate water leaking to main floor.	10,000
IN25-031 Station 12 Firehall - Float System	Upgrade. Re-locate float system electrical for lift station. Safety concern mitigation.	6,000
IN25-032 Station 12 Firehall - Electrical Room	Upgrade. Electrical room modifications and upgrades to ensure compliance.	20,000
IN25-033 Station #10 - Epoxy Bay Floor	Upgrade. Epoxy coating for bay floor.	36,000
IN25-034 Station #10 - Water Softener	New. Water softener.	10,000
IN25-035 Brule Water Plant - ICT Install	New. ICT main door install. Higher install price due to distance.	5,000
IN25-036 Cadomin Water Plant - ICT Install	New. ICT main door install. Higher install price due to distance.	5,000
IN25-037 Evansburg Water Plant - ICT Install	New. ICT security change over and card access.	9,000
IN25-038 Marlboro Water Plant - ICT Install	New. ICT security change over and card access.	9,000
IN25-039 Wildwood Lift Station - ICT Install	New. ICT main door install.	4,000
IN25-040 Wildwood Water Plant - ICT Install	New. ICT main door install.	3,000
IN25-041 Steamer	Replacement. New steamer unit required, old unit near end of life.	35,000
IN25-042 Sign rack for sign truck	New. Sign rack for sign truck to help keep signs organized and in place.	5,000
IN25-043 Grader Replacement (x2)	Replacement. Current graders at around 10,000 hrs by end of year. Out of warranty. BC	1,550,000
IN25-044 3" de-watering pump	New. 3" trash/de-watering pump for flooding events.	12,500
IN25-045 Skid-steer Trailer	New. Trailer to float skid-steer.	20,000
IN25-046 Plow Truck Replacement (Unit 103)	Replacement. Replace plow truck unit 103.	550,000
IN25-047 YC125 Replacement (1/2 ton)	New. YC125 used as a spare, high mileage.	75,000
IN25-048 YC128 Replacement (1/2 ton)	Replacement. YC128 is used for facilities. High mileage, replacement required.	75,000
IN25-049 YC115 Replacement (1/2 ton)	Replacement. YC115 is due for replacement, high mileage. Transportation west.	75,000
IN25-050 Radio's for vehicles	New. Spare radios to have on hand for replacements (x2).	4,000
IN25-051 Range Road 183, N/O Hwy 16 to Twp 540	Replacement. Geotechnical investigation/engineering assessment to determine repair strategy for pavement heaves (2km).	350,000
IN25-052 Twp 544 E/O Tom Hill to Rge Rd 162	Upgrade. New major capital road proposal. Improve major drainage concerns and road safety (3km).	300,000
IN25-053 BF 71241	Replacement. BF 71241 on Rge Rd 93 Replacement, based on Engineering Assessment.	985,000
IN25-054 YC139 Truck Replacement	Replacement. Replace YC139 due to high miles.	75,000
IN25-055 Cadomin Water Treatment Plant - back up power	New. Cadomin Water Treatment Plant.	160,000
IN25-056 Cadomin Sewer Lift station - back up power	New. Cadomin Sewer Lift station.	160,000
IN25-057 Robb main Lift station - back up power	New. Robb Main Lift station.	160,000
IN25-058 Robb Lift station improvement	Upgrade. Robb Ranger Lift station access/safety.	50,000
IN25-059 Economic Development Land	New. Acquisition of 1873.79 acres of land.	6,370,500
IN25-062 Security Camera Enhancements	New. Installation of additional cameras in YCOC and back shop.	45,000
		<b>\$ 52,212,609</b>
<b>West Yellowhead Regional Landfill Authority</b>		
IN24-020 WYRWMA Road Paving and Repairs	Carryforward. Road paving and repairs.	\$ 264,000
IN25-060 Leachate Pond Expansion WYRWMA	Upgrade. Leachate pond expansion.	464,213
IN25-061 Landfill Operations Relocation WYRMA	Upgrade. Relocate transfer station or compost area due to leachate pond expansion.	100,000
<b>Total - Infrastructure Services</b>		<b>\$ 53,040,822</b>

2025 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
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	15,000	-
-	-	-	-	-	-	-	5,000
-	-	-	-	-	-	-	3,500
-	-	-	-	-	-	5,000	5,000
-	-	-	-	-	-	3,000	3,000
-	-	-	-	-	-	10,000	10,000
-	-	-	-	-	-	18,000	18,000
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	5,000
-	-	-	-	-	-	-	5,000
-	-	-	-	-	-	-	9,000
-	-	-	-	-	-	-	9,000
-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	3,000
-	-	-	-	-	-	35,000	-
-	-	-	-	-	-	-	5,000
-	-	-	-	-	-	1,550,000	-
-	-	-	-	-	-	-	12,500
-	-	-	-	-	-	-	20,000
-	-	-	-	-	-	550,000	-
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	350,000	-
-	-	200,000	-	-	-	100,000	-
-	-	549,692	-	-	-	435,308	-
-	-	-	-	-	-	75,000	-
-	-	-	-	-	-	160,000	-
-	-	-	-	-	-	160,000	-
-	-	-	-	-	-	160,000	-
-	-	-	-	-	-	25,000	25,000
-	-	-	-	-	-	4,554,348	1,816,152
-	-	-	-	-	-	-	45,000
<b>\$ 30,624,353</b>	<b>\$ 6,787,713</b>	<b>\$ 749,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,014,483</b>	<b>\$ 3,036,368</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 464,213</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 30,624,353</b>	<b>\$ 6,787,713</b>	<b>\$ 749,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 828,213</b>	<b>\$ 11,014,483</b>	<b>\$ 3,036,368</b>

### Capital Project List

Budget Year 2025

Capital Budget	Description	Project Cost
<b>Protective Services</b>		
PS23-018 Towers	Carryforward. New Tower builds.	\$ 2,625,681
PS24-018 Universal Broadband Project	Carryforward. Broad Band Project.	41,113,824
PS24-019 2024 Fireguard Program	Carryforward. Fire Guard Project (Grant) Add 10 % Contingency County.	2,693,900
PS25-001 Fire Smart	New. Brule Fire Smart Vegetation Management (Grant).	211,234
PS25-002 Fire Smart	New. Fire Smart Sprinkler Plans for all Hamlets for WUI FRIAA (Grant).	210,100
PS25-003 Replace YCF 23	Replacement. Replace YCF-23 reaching 25 years.	2,299,567
PS25-004 Replace YCF-54	Replacement. Replace YCF-54 reaching 25 years.	1,998,765
PS25-005 Replace B/A Cylinders	Replacement. Replace aged and damaged breathing apparatus cylinders.	46,000
PS25-006 Two new RIT Packs	New. Rapid Intervention Packs to Rescue downed firefighters in fire situations.	15,000
PS25-007 Replace Gas Monitors	Replacement. Replace aging and damaged gas monitors (6).	34,000
PS25-008 Thermal Imaging Cameras	Replacement. Replace end of life and broken thermal imaging cameras.	70,000
PS25-009 Robb Water Storage tank	New. Install a 14,000 gallon fire water storage tank in Robb.	300,000
PS25-010 Fire Extinguisher Trainer	Replacement. Replace fire extinguisher training (15 years old); No parts available.	40,000
PS25-011 Zumero Command Tent	New. Zumero inflatable command tent for emergency response and deployment.	105,000
PS25-013 Furniture Replacement	Upgrade. Replacement of aged, worn, broken furniture for Protective Services (Dispatch, I.T., CPO).	33,000
PS25-014 Hose and appliances	Replacement. Replace aged, worn, damaged hose and appliances that failed testing.	55,672
PS25-015 Annual Computer replacement	Replacement. Annual Replacement of Computers.	86,000
PS25-016 Annual Server Replacement	Replacement. Annual Replacement of Servers.	108,000
PS25-017 Recabling of Administration building	Upgrade. Repair and replace failing data cabling and splicing in Administration Building.	85,504
PS25-018 Data Centre Rebuilding in Administration building	Upgrade. Repair and rebuild Administration Data Centre.	106,675
<b>Total - Protective Services</b>		<b>\$ 52,237,922</b>
<b>Total</b>		<b>\$ 138,141,152</b>

2025 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
\$ 2,625,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41,113,824	-	-	-	-	-	-	-
2,449,000	-	-	-	-	-	-	244,900
-	-	-	190,111	-	-	-	21,123
-	-	-	189,090	-	-	-	21,010
-	-	-	-	-	-	2,299,567	-
-	-	-	-	-	-	-	1,998,765
-	-	-	-	-	-	46,000	-
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	34,000	-
-	-	-	-	-	-	70,000	-
-	-	-	-	-	-	-	300,000
-	-	-	-	-	-	40,000	-
-	-	-	-	-	-	-	105,000
-	-	-	-	-	-	-	33,000
-	-	-	-	-	-	55,672	-
-	-	-	-	-	-	-	86,000
-	-	-	-	-	-	-	108,000
-	-	-	-	-	-	-	85,504
-	-	-	-	-	-	-	106,675
<b>\$ 46,188,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,545,239</b>	<b>\$ 3,124,977</b>
<b>\$ 104,889,972</b>	<b>\$ 6,787,713</b>	<b>\$ 824,692</b>	<b>\$ 379,201</b>	<b>\$ -</b>	<b>\$ 828,213</b>	<b>\$ 14,018,722</b>	<b>\$ 10,412,639</b>

Operating Surplus / (Deficit) \$ 10,412,639

**Overall Surplus / (Deficit) \$ 0**

*"Put simply, financial reserves are 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	2023	2024	2025
<b>Unrestricted Surplus Fund</b>			
General Emergent	\$4,394,191	\$4,572,672	\$481,131
<b>Total - Unrestricted Surplus Fund</b>	<b>\$4,394,191</b>	<b>\$4,572,672</b>	<b>\$481,131</b>
<b>Restricted Surplus Fund</b>			
Tax Rate Stabilization	\$14,859,826	\$14,424,826	\$14,359,826
Equipment Replacement	7,840,531	9,117,706	5,599,759
Infrastructure	54,394,963	60,173,465	27,696,527
Water	15,484,172	17,649,177	19,654,181
Sewer	13,025,511	13,025,511	6,995,296
Capital Replacement	5,336,008	4,813,330	2,092,649
Community Services	268,007	256,631	171,631
Land	7,376,744	7,145,744	2,241,439
Human Resources	664,678	663,678	637,678
DIP/School Requisition	5,795	5,795	5,795
Seniors Housing	72,296	72,296	72,296
Facility Replacement	17,615,608	18,326,824	3,707,417
<b>Total - Restricted Surplus Fund</b>	<b>\$136,944,138</b>	<b>\$145,674,982</b>	<b>\$83,234,495</b>
<b>Total - All Reserves</b>	<b>\$141,338,329</b>	<b>\$150,247,655</b>	<b>\$83,715,626</b>



### Contributions and Commitments

2025 Interim Budget

Summary of 2025 Budgeted Contributions to Reserve, and Commitments from Reserve

	Contribution to Reserve	Prior Year Commitment	In-Year Commitment	Net Impact
<b>Total - Operating and Capital</b>	<b>\$7,601,757</b>	<b>-\$55,073,309</b>	<b>-\$19,060,476</b>	<b>-\$66,532,029</b>
<b>Operating</b>	<b>\$7,601,757</b>	<b>-\$267,956</b>	<b>-\$4,477,541</b>	<b>\$2,856,259</b>
General Emergent	\$0	\$0	-\$4,091,541	-\$4,091,541
Tax Rate Stabilization	\$0	-\$65,000	\$0	-\$65,000
Equipment Replacement	\$1,317,292	\$0	\$0	\$1,317,292
Infrastructure	\$4,080,460	-\$69,000	-\$60,000	\$3,951,460
Water	\$2,165,005	\$0	\$0	\$2,165,005
Sewer	\$0	\$0	\$0	\$0
Capital Replacement	\$0	-\$55,000	\$0	-\$55,000
Community Services	\$10,000	\$0	\$0	\$10,000
Land	\$29,000	-\$78,956	-\$300,000	-\$349,956
Human Resources	\$0	\$0	-\$26,000	-\$26,000
DIP/School Requisition	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0
Facility Replacement	\$0	\$0	\$0	\$0
<b>Capital</b>	<b>\$0</b>	<b>-\$54,805,353</b>	<b>-\$14,582,935</b>	<b>-\$69,388,288</b>
General Emergent	\$0	\$0	\$0	\$0
Tax Rate Stabilization	\$0	\$0	\$0	\$0
Equipment Replacement	\$0	-\$80,000	-\$4,755,239	-\$4,835,239
Infrastructure	\$0	-\$32,282,550	-\$4,145,848	-\$36,428,398
Water	\$0	\$0	-\$160,000	-\$160,000
Sewer	\$0	-\$5,685,215	-\$345,000	-\$6,030,215
Capital Replacement	\$0	-\$2,665,681	\$0	-\$2,665,681
Community Services	\$0	-\$40,000	-\$55,000	-\$95,000
Land	\$0	\$0	-\$4,554,348	-\$4,554,348
Human Resources	\$0	\$0	\$0	\$0
DIP/School Requisition	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0
Facility Replacement	\$0	-\$14,051,907	-\$567,500	-\$14,619,407

## Reserve Fund Policy Summary

Fund	Purpose	2023 Ending Balance
<b>Unrestricted Surplus Fund</b>		
<i>General Emergent</i>	Operating contingency funds to be used to address emergent issues not contained in the annual budget.	\$4,394,191
<b>Restricted Surplus Fund</b>		
<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.	\$14,859,826
<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.	\$7,840,531
<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.	\$54,394,963
<i>Water</i>	Capital replacement of water plants, facilities, related equipment and distribution systems.	\$15,484,172
<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.	\$13,025,511
<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.	\$5,336,008
<i>Community Services</i>	Contains individually funded reserves for the Evansburg Cemetery, and Parks and Playgrounds. Donations specifically targeted for the Evansburg Cemetery are restricted by the terms of the donation. Funds collected under the MGA Sec. 666 for the purpose of a municipal reserve shall be placed in the Parks and Playgrounds fund and shall be used as per the terms of Sec. 671(2) of the Act. Annually and budgeted funds for Community Grants that remain unallocated shall be transferred to reserves per Policy 7100.02.	\$268,007
<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.	\$7,376,744
<i>Human Resources</i>	Retention and recruitment costs including contingency for severance.	\$664,678
<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.	\$72,296
<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.	\$17,615,608
<b>Total</b>		<b>\$141,338,329</b>

2024 Projected Ending Balance	2025 Interim Budget		Description	2025 Projected Ending Balance
	Prior Year Commitment	In-Year Commitment		
\$4,572,672	\$0	-\$4,091,541	Includes \$3.5 million operating surplus from 2024, \$500 thousand transfer for allowance doubtful accounts	\$481,131
\$14,424,826	-\$65,000	\$0	Includes carried forward funding for historical books for \$65 thousand.	\$14,359,826
\$9,117,706	-\$80,000	-\$3,437,947	Includes \$1.3 million in contributions to reserve for the lifecycle replacement of equipment and \$4.8 million in commitments towards the capital acquisition and replacement of equipment.	\$5,599,759
\$60,173,465	-\$32,351,550	-\$125,388	Includes \$4 million in operating contributions and \$6 million in commitments for various road and bridge projects. Additionally, a \$17.8 million capital commitment is dedicated to the Universal Broadband Project. The budget further includes a \$6.4 million commitment for the Evansburg Street Improvement project and a \$5.4 million commitment for the paving of Township Road 542, both of which are supported by reserves that have been strategically accumulated over several years.	\$27,696,527
\$17,649,177	\$0	\$2,005,005	Includes an in-year contribution of \$2.2 million for future capital requirements for capital replacements and \$160 thousand commitment to the Cadomin Water Treatment Plant.	\$19,654,181
\$13,025,511	-\$5,685,215	-\$345,000	Includes \$5.7 million prior year commitments for Cadomin Lagoon and Marlboro Sewer/Lagoon, and \$345 thousand in-year commitments to Robb and Cadomin lift stations and water treatment plant.	\$6,995,296
\$4,813,330	-\$2,720,681	\$0	Includes \$2.7 million in prior year capital commitments mostly related to the broadband project.	\$2,092,649
\$256,631	-\$40,000	-\$45,000	Includes a \$40 thousand prior year commitment for rink boards and a rink hydrant, as well as a \$55 thousand in-year commitment towards protective surfacing at the McLeod Valley Playground and additional capital for the rink boards. Additionally, the budget allocates \$10 thousand in operating contributions to reserves for cash-in-lieu of parkland.	\$171,631
\$7,145,744	-\$78,956	-\$4,825,348	Includes \$29 thousand operating contributions to reserve for sale of land, \$378 thousand operating commitments, and \$4.5 million commitment to the acquisition of 1873.79 acres of land.	\$2,241,439
\$663,678	\$0	-\$26,000	Includes \$26 thousand for commitment on human resource searches.	\$637,678
\$5,795	\$0	\$0	Based on actuals received from Province.	\$5,795
\$72,296	\$0	\$0	No change under the 2025 Interim Budget.	\$72,296
\$18,326,824	-\$14,051,907	-\$567,500	Includes \$13.8 million commitment for the YCE Multiplex, \$210 thousand prior year commitments, and \$567 thousand in-year commitment for necessary upgrades and replacements.	\$3,707,417
<b>\$150,247,655</b>	<b>-\$55,073,309</b>	<b>-\$11,458,720</b>		<b>\$83,715,626</b>
		<b>-\$66,532,029</b>		

### Operating Reserve Contributions and Commitments

Reserve Type	Transfer Type	Operating Budget Costing Centre
General - Emergent	Transfer from Reserve	Admin General
General - Emergent	Transfer from Reserve	Admin General
<b>Sub-Total - General Emergent</b>		
Tax Stabilization	Transfer from Reserve	Historical Services
<b>Sub-Total - Tax Stabilization</b>		
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: Communication Systems	Transfer to Reserve	Communication Towers
<b>Sub-Total - Equipment Replacement</b>		
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: Roads and Bridges	Transfer to Reserve	Bridges General
Infrastructure: Landfills	Transfer from Reserve	Solid Waste - WYRLA
Infrastructure: Roads and Bridges	Transfer from Reserve	Transportation General
<b>Sub-Total - Infrastructure</b>		
Water	Transfer to Reserve	Water General
<b>Sub-Total - Water</b>		
Capital Replacement	Transfer from Reserve	Solid Waste General
<b>Sub-Total - Capital Replacement</b>		
Community Services: Parks and Playgrounds	Transfer to Reserve	Parks and Campgrounds General
<b>Sub-Total - Community Services</b>		
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
<b>Sub-Total - Land</b>		
Human Resources	Transfer from Reserve	Admin General
Human Resources	Transfer from Reserve	Agriculture General
<b>Sub-Total - Human Resources</b>		
<b>Total</b>		
<b>Total - Combined 2025 Operating Contribution to Reserve / Commitment from Reserve</b>		

### 2025 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Allowance for doubtful accounts in reserve			-\$507,500
2024 Surplus			-\$3,584,041
	<b>\$0</b>	<b>\$0</b>	<b>-\$4,091,541</b>
Carryforward. Historical books.		-\$65,000	
	<b>\$0</b>	<b>-\$65,000</b>	<b>\$0</b>
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		
Special Project 6-12-50-00-760 (2024: \$109177)	\$109,177		
	<b>\$1,317,292</b>	<b>\$0</b>	<b>\$0</b>
Transfer to Closure Reserve	\$30,385		
Transfer to Post-Closure Reserve	\$30,385		
Transfer to Capital Reserve	\$1,042,750		
Edson Landfill	\$33,516		
To Transportation Reserve for Bridge Replacement Program	\$2,943,424		
WYRMA Study			-\$60,000
Carryforward. CN crossing RR 161A Carry forward		-\$69,000	
	<b>\$4,080,460</b>	<b>-\$69,000</b>	<b>-\$60,000</b>
Future capital requirements for plant replacements	\$2,165,005		
	<b>\$2,165,005</b>	<b>\$0</b>	<b>\$0</b>
Carryforward. 16 sites, oil storage tank regs, DML fees, DML renewals.		-\$55,000	
	<b>\$0</b>	<b>-\$55,000</b>	<b>\$0</b>
Cash in Lieu to 6-72-712 (Offset Revenue)	\$10,000		
	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
Net revenue from Land Sales	\$29,000		
Transfer from reserve to cover maintenance on County owned subdivisions 6-66-760			-\$100,000
Node 9 Economic Development RES 185-05-24-2022		-\$78,956	
Node 9 Survey (RES 230-08-27-2024 )			-\$150,000
Hamlet Subdivision Design and Survey			-\$50,000
	<b>\$29,000</b>	<b>-\$78,956</b>	<b>-\$300,000</b>
Recruitment Searches			-\$25,000
Scholarship Funding.			-\$1,000
	<b>\$0</b>	<b>\$0</b>	<b>-\$26,000</b>
	<b>\$7,601,757</b>	<b>-\$267,956</b>	<b>-\$4,477,541</b>
		<b>\$2,856,259</b>	

**Capital Reserve Contributions and Commitments**

Reserve Type	Transfer Type	Capital Budget
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-006 Bobcat (Wildwood)
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN25-041 Steamer
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN25-043 Grader Replacement (x2)
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN25-046 Plow Truck Replacement (Unit 103)
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN25-054 YC139 Truck Replacement
Equipment Replacement: Protective Services	Transfer from Reserve	PS25-003 Replace YCF 23
Equipment Replacement: Protective Services	Transfer from Reserve	PS25-005 Replace B/A Cylinders
Equipment Replacement: Protective Services	Transfer from Reserve	PS25-007 Replace Gas Monitors
Equipment Replacement: Protective Services	Transfer from Reserve	PS25-008 Thermal Imaging Cameras
Equipment Replacement: Protective Services	Transfer from Reserve	PS25-010 Fire Extinguisher Trainer
Equipment Replacement: Protective Services	Transfer from Reserve	PS25-014 Hose and appliances
<b>Sub-Total - Equipment Replacement</b>		
Infrastructure: Roads and Bridges	Transfer from Reserve	IN22-008 Evansburg Street Improvements
Infrastructure: Roads and Bridges	Transfer from Reserve	IN22-009 Boat Launch Rosevear
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-003 Twp Road 542 Paving
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-011 Robb Lagoon (Fencing)
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 Rehab - Flood Recovery
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-032 Culvert Rehabilitation Flood Damages Recovery
Infrastructure: Roads and Bridges	Transfer from Reserve	IN24-009 Range Rd 144A - South of TWP 541
Infrastructure: Roads and Bridges	Transfer from Reserve	PS24-018 Universal Broadband Project
Infrastructure: Roads and Bridges	Transfer from Reserve	IN24-022 BF73079 Replacement
Infrastructure: Roads and Bridges	Transfer from Reserve	IN24-023 BF07552-1 Replacement
Infrastructure: Roads and Bridges	Transfer from Reserve	IN25-051 Range Road 183, N/O Hwy 16 to Twp 540
Infrastructure: Roads and Bridges	Transfer from Reserve	IN25-052 Twp 544 E/O Tom Hill to Rge Rd 162
Infrastructure: Roads and Bridges	Transfer from Reserve	IN25-053 BF 71241
Infrastructure: WYRMA	Transfer from Reserve	IN24-020 WYRWMA Road Paving and Repairs
Infrastructure: WYRMA	Transfer from Reserve	IN25-060 Leachate Pond Expansion WYRWMA
Infrastructure: WYRMA	Transfer from Reserve	IN25-061 Landfill Operations Relocation WYRWMA
<b>Sub-Total - Infrastructure</b>		
Water	Transfer from Reserve	IN25-055 Cadomin Water Treatment Plant - back up power
<b>Sub-Total - Water</b>		
Sewer	Transfer from Reserve	IN23-010 Marlboro Water/Sewer
Sewer	Transfer from Reserve	P20-002 Cadomin Lagoon
Sewer	Transfer from Reserve	SEWERMARL Marlboro Sewer/Lagoon
Sewer	Transfer from Reserve	IN25-058 Robb Lift station improvement
Sewer	Transfer from Reserve	IN25-056 Cadomin Sewer Liftstation - back up power
Sewer	Transfer from Reserve	IN25-057 Robb main Liftstation - back up power
<b>Sub-Total - Sewer</b>		
Land	Transfer from Reserve	IN25-059 Economic Development Land
<b>Sub-Total - Land</b>		
Community Services: Parks and Playgrounds	Transfer from Reserve	CS23-010 Outdoor Rink Boards
Community Services: Parks and Playgrounds	Transfer from Reserve	CS24-024 Peers Rink Hydrant
Community Services: Parks and Playgrounds	Transfer from Reserve	CS25-002 McLeod Valley Playground
<b>Sub-Total - Community Services: Parks and Playgrounds</b>		

**2025 Budget Detail**

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Carryforward. Old bobcat at end of life cycle (\$80,000 carry forward + \$40,000 request for additional funds)		-\$80,000	
Replacement. New steamer unit required, old unit near end of life.			-\$35,000
Replacement. Current graders at around 10,000 hrs by end of year. Out of warranty. BC			-\$1,550,000
Replacement. Replace plow truck unit 103			-\$550,000
Replacement. Replace YC139 due to high miles			-\$75,000
Replacement. Replace YCF-23 reaching 25 years			-\$2,299,567
Replacement. Replace aged and damaged Breathing apparatus Cylinders			-\$46,000
Replacement. Replace aging and damaged gas monitors (6)			-\$34,000
Replacement. Replace end of life and broken Thermal Imaging Cameras			-\$70,000
Replacement. Replace Fire extinguisher training (15 Years Old) No parts available			-\$40,000
Replacement. Replace aged, worn, damaged hose and appliances that failed testing.			-\$55,672
	<b>\$0</b>	<b>-\$80,000</b>	<b>-\$4,755,239</b>
Carryforward. Engineering and construction in 2025		-\$6,432,110	
Carryforward. Environment permits and turn around.		-\$39,954	
Carryforward. Detailed design completed in 2024, construction for 2025 Currently 5.5 Million in Reserve need + 7 million		-\$5,365,165	-\$347,122
Carryforward. Robb Lagoon		-\$80,000	
Carryforward. Long Lake Road Embankment Slope Failure		-\$708,108	
Carryforward. Rehabilitation		-\$535,000	
Carryforward. Rehabilitation		-\$940,681	
Carryforward. Detailed design completed in 2024, construction for 2025		-\$125,000	-\$325,000
Carryforward. Broad Band Project		-\$17,792,532	
Carryforward. BF 73079 Replace; eng in 2024 and construction in 2025 request \$702,000			-\$702,000
Carryforward. BF 07552 Replacement; request carry forward remainder \$2,421,441.56 (and an			-\$1,322,205)
Replacement. Geotechnical investigation/engineering assesment to determine repair strategy			-\$350,000
Upgrade. New major capital road proposal. Improve major drainage concerns and road safety			-\$100,000
Replacement. BF 71241 on Rge Rd 93 Replacement, based on Engineering Assessment			-\$435,308
Carryforward. Road paving and repairs.		-\$264,000	
Upgrade. Leachate pond expansion.			-\$464,213
Upgrade. Relocate transfer station or compost area due to leachate pond expansion.			-\$100,000
	<b>\$0</b>	<b>-\$32,282,550</b>	<b>-\$4,145,848</b>
New. Cadomin Water Treatment Plant			-\$160,000
	<b>\$0</b>	<b>\$0</b>	<b>-\$160,000</b>
Carryforward. Engineering and design.		-\$2,096,037	
Carryforward. Monitoring Wells.		-\$30,000	
Carryforward. Sewer Lagoon and Sewer Outfall.		-\$3,559,178	
Upgrade. Robb Ranger Liftstation access/safety			-\$25,000
New. Cadomin Sewer Liftstation			-\$160,000
New. Robb main Liftstation			-\$160,000
	<b>\$0</b>	<b>-\$5,685,215</b>	<b>-\$345,000</b>
New. Acquisition of 1873.79 acres of land.			-\$4,554,348
	<b>\$0</b>	<b>\$0</b>	<b>-\$4,554,348</b>
Carryforward. Replacement of rink boards installation only \$35k/rink; boards for 2 rinks			
Marlboro/Niton purchased 2024; carry forward \$30k		-\$30,000	-\$40,000
Carryforward. Provide for rink flooding/Peers Multiplex tie-in		-\$10,000	
Replacement. Protective surfacing replacement			-\$15,000
	<b>\$0</b>	<b>-\$40,000</b>	<b>-\$55,000</b>

**Capital Reserve Contributions and Commitments**

Reserve Type	Transfer Type	Capital Budget
Facilities Replacement	Transfer from Reserve	CS19-009 YCE Multiplex
Facilities Replacement	Transfer from Reserve	CS23-009 Evansburg Community Hall
Facilities Replacement	Transfer from Reserve	IN23-028 Safety , beautification and functionality of County
Facilities Replacement	Transfer from Reserve	CS25-005 Niton Pool Filter Sand
Facilities Replacement	Transfer from Reserve	CS25-008 Evansburg Arena Header Clamps
Facilities Replacement	Transfer from Reserve	CS25-018 Wildwood Complex Arena Slab Retrofit
Facilities Replacement	Transfer from Reserve	CS25-020 Wildwood Complex Compressor
Facilities Replacement	Transfer from Reserve	CS25-021 Niton Pool Chemical Controller
Facilities Replacement	Transfer from Reserve	IN25-001 Edson Admin - Painting
Facilities Replacement	Transfer from Reserve	IN25-003 Wildwood Admin - Boiler Flu Re-Vent
Facilities Replacement	Transfer from Reserve	IN25-009 Evansburg Arena - Boiler Pump Control
Facilities Replacement	Transfer from Reserve	IN25-010 Evansburg Arena - ICT Security System Install
Facilities Replacement	Transfer from Reserve	IN25-012 Peers Multiplex - Boiler Flu Re-Vent
Facilities Replacement	Transfer from Reserve	IN25-014 Peers Multiplex - Kitchen Countertop
Facilities Replacement	Transfer from Reserve	IN25-020 Wildwood Community Hall - Flooring Upgrade
Facilities Replacement	Transfer from Reserve	IN25-023 Wildwood Complex - Electrical Room Improvements
Facilities Replacement	Transfer from Reserve	IN25-024 Wildwood Complex - Mechanical Room Improvements
Facilities Replacement	Transfer from Reserve	IN25-027 YCOC - Shop Lights
Facilities Replacement	Transfer from Reserve	IN25-030 Wildwood Firehall - Mechanical Room Floor Drain
Facilities Replacement	Transfer from Reserve	IN25-031 Edson Firehall - Float System
Facilities Replacement	Transfer from Reserve	IN25-032 Edson Firehall - Electrical Room
Facilities Replacement	Transfer from Reserve	IN25-033 Station #10 - Epoxy Bay Floor
Facilities Replacement	Transfer from Reserve	CS25-003 Wildwood Complex Chairs
Facilities Replacement	Transfer from Reserve	CS25-007 Wildwood Community Hall Chairs
<b>Sub-Total - Facilities Replacement</b>		
Communication	Transfer from Reserve	PS23-018 Towers
Capital Replacement	Transfer from Reserve	IN24-002 Storage Structure Wildwood
<b>Sub-Total - Capital Replacement</b>		
<b>Total</b>		
<b>Total - Combined 2025 Capital Contribution to Reserve / Commitment from Reserve</b>		

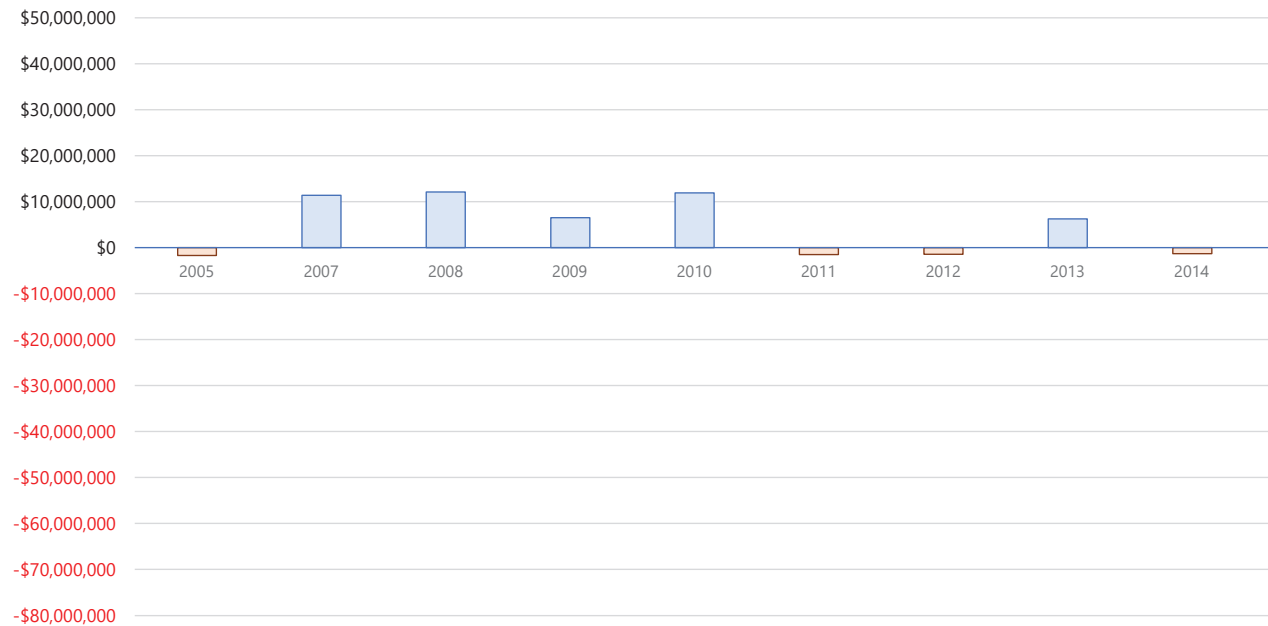
**2025 Budget Detail**

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Carryforward. YCE Multiplex		-\$13,841,257	
Carryforward. Explore options for new hall		-\$161,500	
Carryforward. Flag and parking lot upgrades		-\$49,150	
Replacement. Replace sand in filters			-\$7,500
Replacement. Replace header gear clamps			-\$25,000
Replacement. Curling slab past life expectancy; brine line failure			-\$330,000
Replacement. Compressor due for overhaul			-\$14,000
Replacement. Existing controller needs replacing; obsolete			-\$15,000
Upgrade. Wall patching and paint re-fresh for Edson Admin			-\$25,000
Upgrade. Project to re-vent boiler exhaust, currently leaking into mechanical room			-\$25,000
Upgrade. Current safety hazard, requires control			-\$5,000
Upgrade. Old system doesn't report to dispatch. Install new			-\$17,500
Upgrade. Project to re-vent boiler exhaust, currently leaking into mechanical room			-\$3,250
Upgrade. Replace kitchen countertop on island			-\$1,750
Replacement. Current flooring end of life. Replace flooring			-\$25,000
Upgrade. Code issue for compliance			-\$5,000
Upgrade. Freezes up and no heat during the winter. Heat and insulate room.			-\$5,000
Replacement. Continue replacement schedule of shop lights, 1/4 done in 2024			-\$15,000
Upgrade. Epoxy floor to mitigate water leaking to main floor.			-\$5,000
Upgrade. Re-locate float system electrical for lift station. Safety concern mitigation			-\$3,000
Upgrade. Electrical room modifications and upgrades to ensure compliance			-\$10,000
Upgrade. Epoxy coating for bay floor			-\$18,000
Upgrade. Lifecycle replacement x100			-\$6,250
Upgrade. Lifecycle replacement x100			-\$6,250
	<b>\$0</b>	<b>-\$14,051,907</b>	<b>-\$567,500</b>
Carryforward. New Tower builds		-\$2,625,681	
Carryforward. Outdoor storage dilapitation and requires replacement.		-\$40,000	
	<b>\$0</b>	<b>-\$2,665,681</b>	<b>\$0</b>
	<b>\$0</b>	<b>-\$54,805,353</b>	<b>-\$14,582,935</b>
		<b>-\$69,388,288</b>	

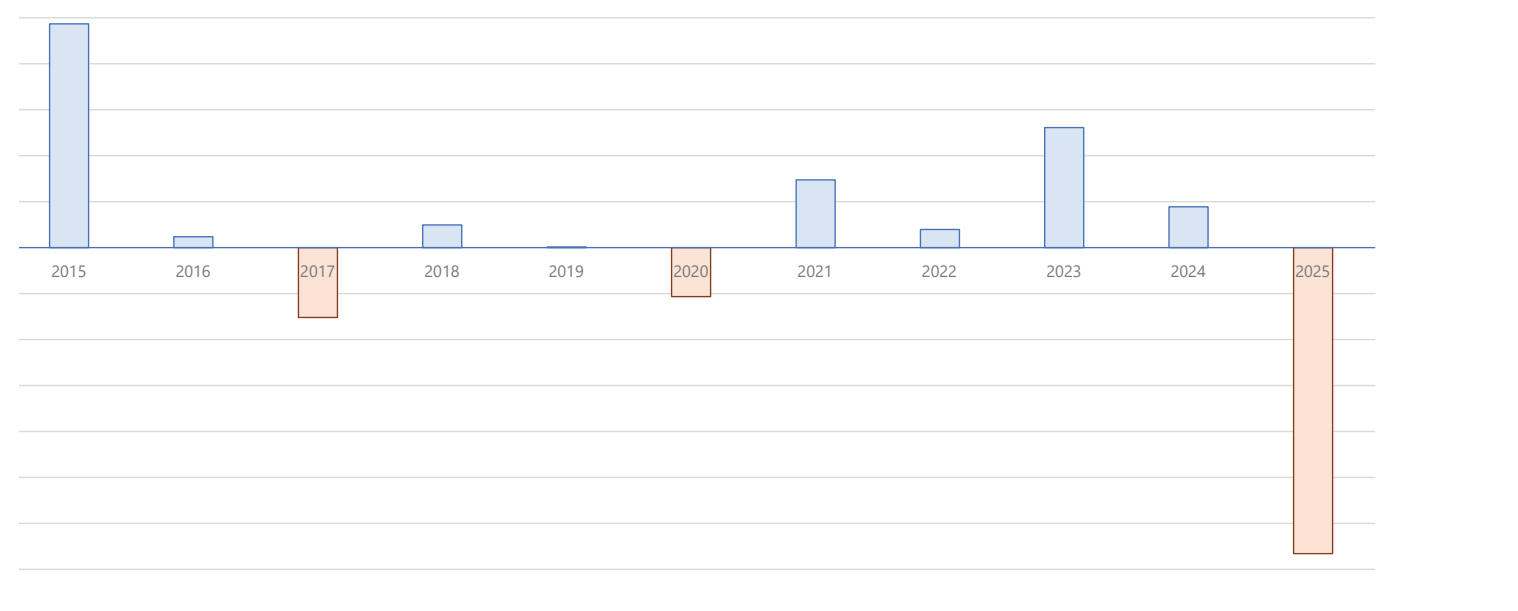
# Reserve Funds - Transaction by Year

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

Reserve Fund / Reserve Type	2005	2007	2008	2009	2010	2011	2012	2013	2014
<b>Unrestricted Surplus Fund</b>									
General Emergent	\$0	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000	-\$180,000	\$2,060,031
<b>Total - Unrestricted Surplus Fund</b>	\$0	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000	-\$180,000	\$2,060,031
<b>Restricted Surplus Fund</b>									
Tax Rate Stabilization	-\$2,610,137	\$267,520	-\$533,585	-\$762,549	\$246,975	\$12,825	\$0	-\$1,646,746	\$0
Equipment Replacement: Technology	-\$32,044	\$200,000	-\$200,000	\$2,000	\$127,000	\$80,369	-\$35,835	\$562,822	-\$636,098
Equipment Replacement: Communication System	\$0	\$0	\$0	\$0	\$292,242	\$100,000	\$0	\$0	\$3,298,046
Equipment Replacement: Protective Services	-\$197,067	\$265,511	-\$862,499	\$4,955	\$13,420	-\$109,964	\$50,019	\$194,449	\$187,008
Equipment Replacement: Common Vehicles and Equipment	\$0	\$318,751	\$164,525	\$86,554	\$400,893	-\$76,603	\$31,324	-\$134,629	-\$92,913
Infrastructure: Roads and Bridges	\$104,781	\$5,647,043	\$6,449,965	-\$3,597,650	\$7,768,371	-\$3,231,937	-\$1,810,776	\$3,368,000	-\$2,971,253
Infrastructure: Landfills	\$0	\$0	\$10,000	\$10,000	\$550,000	\$100,000	\$298,598	-\$65,824	\$160,000
Infrastructure: Hinton Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water	\$473,518	\$963,463	\$2,387,774	-\$236,326	\$1,103,475	\$214,539	\$461,079	\$184,041	\$390,348
Sewer	\$191,631	\$1,698,366	\$2,356,419	-\$1,874,081	-\$320,930	\$505,500	\$65,148	\$304,800	\$4,461,747
Capital Replacement	\$0	-\$794,677	\$731,874	\$12,533,920	\$1,927,525	-\$1,481,500	-\$61,465	\$3,834,022	-\$8,473,202
Community Services: Evansburg Cemetery	\$5,000	\$0	\$0	-\$22,635	\$10,000	-\$2,153	\$0	\$0	\$0
Community Services: Parks and Parkland	\$132,260	\$349,535	-\$33,163	\$129,367	-\$56,441	\$62,712	\$2,704	\$45,074	\$66,409
Land	\$245,014	\$404,818	\$1,064,101	\$699,649	-\$58,800	\$106,619	-\$169,120	-\$186,014	\$265,933
Human Resources	\$0	\$29,000	\$419,700	-\$1,000	\$124,000	-\$740	-\$1,000	-\$500	-\$29,620
DIP/School Requisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Replacement	\$0	\$327,964	-\$152,012	\$0	\$18,493	\$257,746	-\$32,635	\$0	\$0
<b>Total - Restricted Surplus Fund</b>	-\$1,687,044	\$9,677,295	\$11,803,098	\$6,972,203	\$12,146,223	-\$3,462,587	-\$1,201,958	\$6,459,495	-\$3,373,595
<b>Balance</b>	-\$1,687,044	\$11,363,262	\$12,083,024	\$6,519,899	\$11,910,386	-\$1,481,994	-\$1,436,958	\$6,279,495	-\$1,313,563



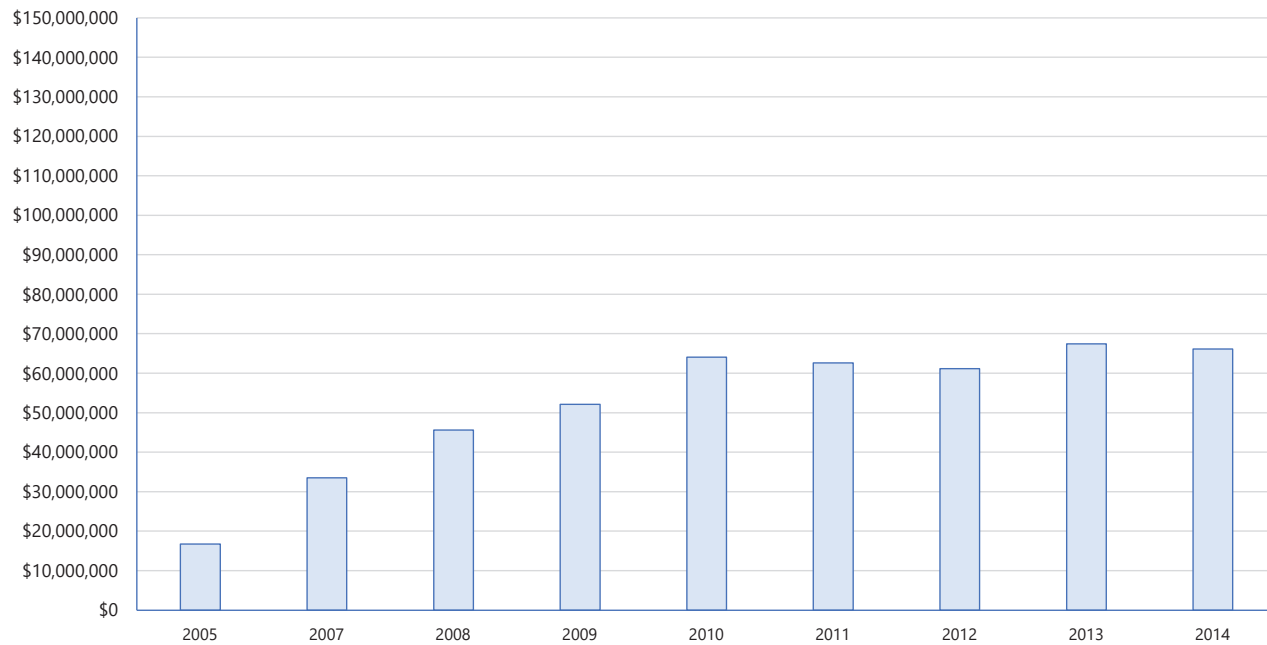
Year											Ending Balance
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$3,051,813	\$178,481	-\$4,091,541	\$481,131
\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$3,051,813	\$178,481	-\$4,091,541	\$481,131
-\$61,718	\$0	\$900,000	-\$587,310	\$5,069,590	\$5,107,571	\$2,641,317	-\$2,703,729	-\$1,202,008	-\$435,000	-\$65,000	\$14,359,826
-\$53,450	-\$119,791	\$74,378	-\$54,157	-\$31,352	-\$12,519	\$0	-\$71,675	\$40,000	\$460,000	\$0	\$585,944
-\$552,482	-\$2,266,070	-\$829,000	\$487,511	\$665,273	-\$860,807	\$0	\$0	\$1,768,895	-\$5,070	\$109,177	\$2,207,715
\$26,521	-\$66,026	-\$546,863	\$469,682	-\$530,512	\$614,212	\$485,297	\$649,750	-\$64,898	\$571,381	-\$1,895,489	\$880,431
\$2,480,932	-\$767,048	\$578,683	\$190,247	\$271,343	-\$1,014,237	\$518,365	\$187,346	\$262,905	\$250,865	-\$1,731,635	\$1,925,669
\$23,434,110	-\$3,774,155	-\$1,538,783	\$1,267,110	\$469,212	-\$8,344,633	\$6,319,995	\$2,449,157	\$4,645,763	\$6,739,069	-\$32,725,761	\$19,717,386
\$31,500	\$31,500	\$31,500	-\$62,023	\$101,573	\$31,500	\$31,500	\$28,020	\$12,291	\$32,540	\$33,516	\$1,566,341
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059,867	\$6,130,732	-\$993,106	\$215,307	\$6,412,800
\$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	\$2,005,005	\$19,654,181
\$4,042,670	\$2,607	-\$149,166	-\$819,517	\$363,648	-\$1,601,000	-\$183,300	-\$422,545	\$3,913,080	\$0	-\$6,030,215	\$6,995,296
\$9,284,036	\$7,702,341	-\$14,096,190	-\$961,524	-\$6,017,964	-\$1,621,015	-\$876,196	-\$8,422	\$2,770,769	-\$522,678	-\$2,720,681	\$2,092,649
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,732
-\$33,594	-\$114,915	\$10,568	-\$205,123	\$40,787	\$220,334	-\$472,901	-\$195,246	-\$26,986	-\$11,376	-\$85,000	\$160,899
\$22,213	-\$5,772	\$111,322	\$10,000	\$0	\$0	\$113,000	\$283,840	\$4,699,301	-\$231,000	-\$4,904,304	\$2,241,439
-\$22,905	\$25,667	\$265,000	\$213,500	-\$1,000	-\$27,666	-\$238,724	-\$31,500	-\$57,535	-\$1,000	-\$26,000	\$637,678
\$0	\$0	\$0	\$0	\$7,716	-\$1,835	-\$87	\$0	\$0	\$0	\$0	\$5,795
\$1,120,166	-\$1,021,969	\$2,585	-\$8,617	-\$13,649	-\$10,041	\$830	-\$11,547	\$14,537	\$0	\$0	\$72,296
\$8,500,000	-\$1,458,627	\$14,225	\$3,359,088	\$4,386,948	-\$470,438	\$4,255,242	\$604,636	-\$1,995,022	\$711,216	-\$14,619,407	\$3,707,417
\$48,709,233	\$2,361,601	-\$15,764,858	\$3,612,126	\$4,750,720	-\$9,740,411	\$14,762,344	\$3,982,957	\$23,076,829	\$8,730,845	-\$62,440,488	\$83,234,495
\$48,709,233	\$2,361,601	-\$15,184,858	\$4,954,131	\$132,648	-\$10,605,342	\$14,762,344	\$3,982,957	\$26,128,643	\$8,909,326	-\$66,532,029	\$83,715,626



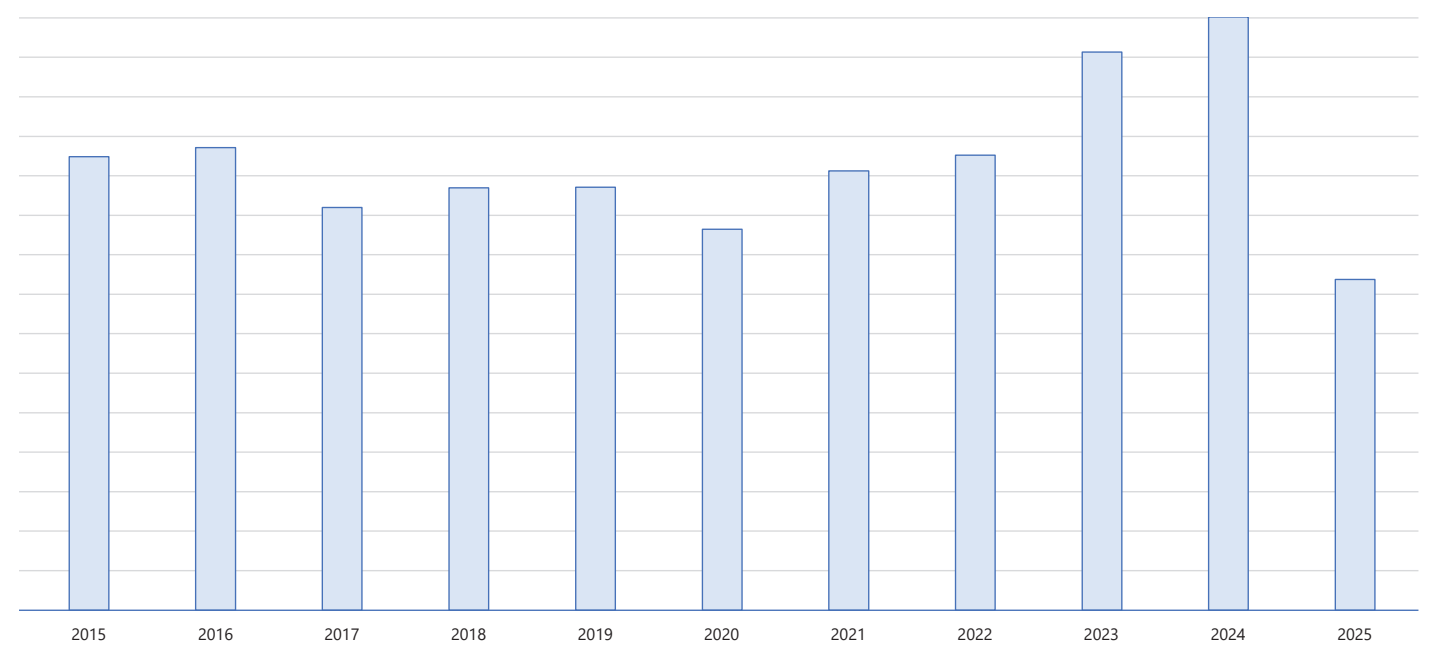
### Reserve Funds - Balance by Year

Summary of Reserve fund balances by year

Reserve Fund / Reserve Type	2005	2007	2008	2009	2010	2011	2012	2013	2014
<b>Unrestricted Surplus Fund</b>									
General Emergent	\$0	\$1,685,967	\$1,965,893	\$1,513,589	\$1,277,752	\$3,258,345	\$3,023,345	\$2,843,345	\$4,903,377
<b>Total - Unrestricted Surplus Fund</b>	<b>\$0</b>	<b>\$1,685,967</b>	<b>\$1,965,893</b>	<b>\$1,513,589</b>	<b>\$1,277,752</b>	<b>\$3,258,345</b>	<b>\$3,023,345</b>	<b>\$2,843,345</b>	<b>\$4,903,377</b>
<b>Restricted Surplus Fund</b>									
Tax Rate Stabilization	\$8,991,210	\$8,379,193	\$7,845,608	\$7,083,059	\$7,330,033	\$7,342,858	\$7,342,858	\$5,696,112	\$5,696,112
Equipment Replacement: Technology	\$254,252	\$454,252	\$254,252	\$256,252	\$383,252	\$463,621	\$427,786	\$990,608	\$354,510
Equipment Replacement: Communication System	\$0	\$0	\$0	\$0	\$292,242	\$392,242	\$392,242	\$392,242	\$3,690,288
Equipment Replacement: Protective Services	\$1,635,880	\$1,689,988	\$827,489	\$832,444	\$845,864	\$735,900	\$785,918	\$980,368	\$1,167,376
Equipment Replacement: Common Vehicles and Equipment	\$0	\$318,751	\$483,276	\$569,830	\$970,723	\$894,120	\$925,444	\$790,815	\$697,903
Infrastructure: Roads and Bridges	\$3,978,107	\$14,801,583	\$21,251,548	\$17,653,898	\$25,422,268	\$22,190,332	\$20,379,556	\$23,747,556	\$20,776,303
Infrastructure: Landfills	\$154,798	\$200,150	\$210,150	\$220,150	\$770,150	\$870,150	\$1,168,748	\$1,102,924	\$1,262,924
Infrastructure: Hinton Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water	\$583,901	\$1,856,725	\$4,244,499	\$4,008,173	\$5,111,648	\$5,326,186	\$5,787,265	\$5,971,306	\$6,361,654
Sewer	\$271,596	\$2,380,429	\$4,736,847	\$2,862,767	\$2,541,837	\$3,047,337	\$3,112,485	\$3,417,285	\$7,879,032
Capital Replacement	\$0	\$149,000	\$880,874	\$13,414,794	\$15,342,318	\$13,860,818	\$13,799,353	\$17,633,375	\$9,160,173
Community Services: Evansburg	\$25,520	\$25,520	\$25,520	\$2,885	\$12,885	\$10,732	\$10,732	\$10,732	\$10,732
Community Services: Parks and Land	\$391,805	\$817,691	\$784,528	\$913,895	\$857,454	\$920,166	\$922,870	\$967,944	\$1,034,353
Human Resources	\$462,281	\$420,471	\$1,484,572	\$2,184,221	\$2,125,421	\$2,232,041	\$2,062,921	\$1,876,906	\$2,142,839
DIP/School Requisition	\$0	\$29,000	\$448,700	\$447,700	\$571,700	\$570,960	\$569,960	\$569,460	\$539,840
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Replacement	\$0	\$327,964	\$175,952	\$175,952	\$194,445	\$452,191	\$419,556	\$419,556	\$419,556
<b>Total - Restricted Surplus Fund</b>	<b>\$16,749,351</b>	<b>\$31,850,717</b>	<b>\$43,653,815</b>	<b>\$50,626,018</b>	<b>\$62,772,241</b>	<b>\$59,309,654</b>	<b>\$58,107,695</b>	<b>\$64,567,191</b>	<b>\$61,193,596</b>
<b>Balance</b>	<b>\$16,749,351</b>	<b>\$33,536,684</b>	<b>\$45,619,708</b>	<b>\$52,139,607</b>	<b>\$64,049,993</b>	<b>\$62,567,999</b>	<b>\$61,131,040</b>	<b>\$67,410,536</b>	<b>\$66,096,973</b>



Year										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
\$4,903,377	\$4,903,377	\$5,483,377	\$6,825,382	\$2,207,309	\$1,342,378	\$1,342,378	\$1,342,378	\$4,394,191	\$4,572,672	\$481,131
\$4,903,377	\$4,903,377	\$5,483,377	\$6,825,382	\$2,207,309	\$1,342,378	\$1,342,378	\$1,342,378	\$4,394,191	\$4,572,672	\$481,131
\$5,634,394	\$5,634,394	\$6,534,394	\$5,947,084	\$11,016,674	\$16,124,245	\$18,765,562	\$16,061,834	\$14,859,826	\$14,424,826	\$14,359,826
\$301,060	\$181,269	\$255,648	\$201,491	\$170,138	\$157,620	\$157,620	\$85,944	\$125,944	\$585,944	\$585,944
\$3,137,806	\$871,737	\$42,737	\$530,248	\$1,195,521	\$334,714	\$334,714	\$334,714	\$2,103,609	\$2,098,538	\$2,207,715
\$1,193,897	\$1,127,871	\$581,008	\$1,050,690	\$520,178	\$1,134,389	\$1,619,687	\$2,269,437	\$2,204,539	\$2,775,920	\$880,431
\$3,178,835	\$2,411,787	\$2,990,470	\$3,180,717	\$3,452,060	\$2,437,824	\$2,956,189	\$3,143,534	\$3,406,439	\$3,657,304	\$1,925,669
\$44,210,413	\$40,436,257	\$38,897,474	\$40,164,584	\$40,633,796	\$32,289,163	\$38,609,159	\$41,058,316	\$45,704,079	\$52,443,147	\$19,717,386
\$1,294,424	\$1,325,924	\$1,357,424	\$1,295,401	\$1,396,974	\$1,428,474	\$1,459,974	\$1,487,994	\$1,500,285	\$1,532,825	\$1,566,341
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059,867	\$7,190,599	\$6,197,493	\$6,412,800
\$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	\$19,654,181
\$11,921,702	\$11,924,309	\$11,775,143	\$10,955,626	\$11,319,275	\$9,718,275	\$9,534,975	\$9,112,431	\$13,025,511	\$13,025,511	\$6,995,296
\$18,444,209	\$26,146,550	\$12,050,361	\$11,088,836	\$5,070,872	\$3,449,857	\$2,573,661	\$2,565,239	\$5,336,008	\$4,813,330	\$2,092,649
\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732
\$1,000,759	\$885,845	\$896,412	\$691,289	\$732,076	\$952,409	\$479,508	\$284,262	\$257,275	\$245,899	\$160,899
\$2,165,052	\$2,159,280	\$2,270,602	\$2,280,602	\$2,280,602	\$2,280,602	\$2,393,602	\$2,677,442	\$7,376,744	\$7,145,744	\$2,241,439
\$516,935	\$542,602	\$807,602	\$1,021,102	\$1,020,102	\$992,436	\$753,712	\$722,212	\$664,678	\$663,678	\$637,678
\$0	\$0	\$0	\$0	\$7,716	\$5,882	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795
\$1,120,166	\$98,197	\$100,782	\$92,166	\$78,516	\$68,476	\$69,306	\$57,759	\$72,296	\$72,296	\$72,296
\$8,919,556	\$7,460,929	\$7,475,154	\$10,834,242	\$15,221,190	\$14,750,751	\$19,005,993	\$19,610,630	\$17,615,608	\$18,326,824	\$3,707,417
\$109,902,829	\$112,264,430	\$96,499,572	\$100,111,698	\$104,862,418	\$95,122,007	\$109,884,351	\$113,867,308	\$136,944,138	\$145,674,982	\$83,234,495
\$114,806,205	\$117,167,807	\$101,982,948	\$106,937,079	\$107,069,727	\$96,464,385	\$111,226,729	\$115,209,686	\$141,338,329	\$150,247,655	\$83,715,626



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*Yellowhead County*