

2025 BUDGET & BUSINESS PLAN





2025 Operating and Capital Summary

<u>Expense Groupings</u>	<u>2025 Interim</u>	<u>2025 Final</u>
Operations	\$ 52,059,560	\$ 55,095,380
Contribution to local governments	2,718,300	2,930,748
Revenue sharing agreements	7,397,945	9,457,543
School requisition	27,016,146	30,191,921
Seniors requisition	5,784,622	6,586,787
Designated Industrial Property requisition	702,713	777,590
Contributions to reserves	7,601,757	12,475,658
Capital projects	138,141,152	139,028,006
Sub-Total	\$ 241,422,195	\$ 256,543,633
Amortization - non cash item	18,943,933	23,799,757
Total	\$ 260,366,127	\$ 280,343,390

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

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

Strategic Plan 2022-2025, Vision

01

WELCOME

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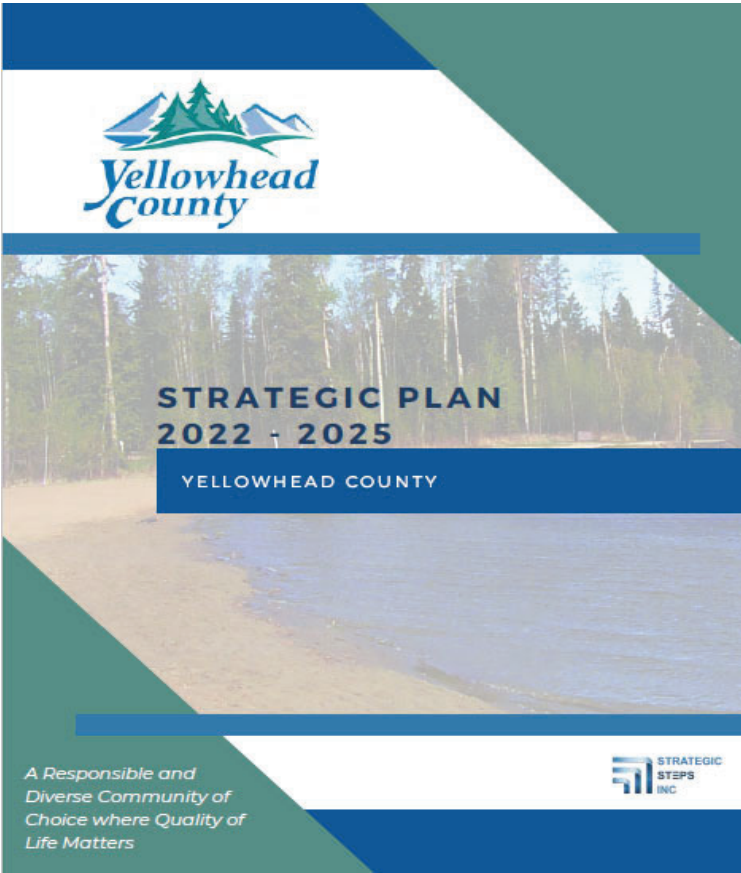


WELCOME

Welcome to Yellowhead County

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

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



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

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

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

Strategic Pillar:	Area of major concentration for County Council over the term of the Strategic Plan.	Maximize Quality of Life for Residents and Visitors Alike
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Vision, Mission, and Values

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

Within the full list of strategies that appear in the Strategic Plan, Council has created a subset of 'high' ranked strategies for 2022-2025. 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.

Build a Robust and Adaptable Economy	Build and Maintain Infrastructure that Meets the Needs of the County	Provide Effective, Respectful, and Efficient Leadership
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WELCOME

Message from our Mayor

This has been a very busy year for Council, Administration, and Staff of Yellowhead County.

This year's absence of disasters has given us ample time to work on the projects that are important to our Residents. I will list a few of the bigger projects and where we are at with them:

- + Continuing efforts, working with the Town of Edson, have progressed the vision of a new multiplex to the construction phase, which will begin April 7, 2025. Construction is scheduled to be complete, and the facility will be fully functional by the fall of 2027.
- + The fibre optic broadband project is in phase 2 and progressing very nicely. It is expected to be completed in the spring of 2027. Phase 2 will see 90% of Yellowhead County residents have access to this very valuable service. Once phase 2 is wrapped up, Council continues to seek additional funding to complete the remaining 10%.
- + The Marlboro lagoon tender was accepted by Council and the project is well under way. Council and Administration have been busy planning for the next phases of this project, which will include getting the Hamlet residences hooked up to this very valuable service and figuring out the water portion of the project.
- + Council and Administration have been working very hard on some economic development initiatives to further strengthen Yellowhead County. More information will be released in the near future. Yellowhead County continues to promote recreation and tourism in this beautiful area.
- + A couple of project tenders were accepted and will commence this construction season: the bridge replacement on Range Road 171a and the Township Road 542 rebuild and pave project from Highway 748 North to Tom Hill Tower Road.

Many more projects are underway—too many to mention. Some have been completed, some are nearing completion, and some are just getting started.

It has been an absolute pleasure working with this Council over the past 4 years. I feel that Yellowhead County is in a very strong position moving forward. Thank you to Council, Administration, and staff for all your hard work as we strive to **Build A Better Community For Present And Future Generations.**



Wade Williams
Mayor
Yellowhead County

Our Values

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

The County's core values include:



ACCOUNTABILITY

We do what we say we are going to do



COLLABORATION

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



FAIRNESS

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



INGENUITY

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



RESPECT

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

WELCOME

Message from our CAO

What a fabulous, vibrant, and exciting region that we live in. 2025 is a busy year for Yellowhead County with many great enhancements occurring throughout our region.

As a corporation, we have a strong contingent of knowledgeable, dedicated staff who continue to be at the forefront of our progress to meet Council’s goals and objectives. I am so proud of the team we have and must ensure that they receive the credit due for the jobs well done on behalf of our residents and community as a whole.

With a continued focus on its long term plans, 2025 brings on numerous capital projects throughout the County. Administration has been focused on ensuring that we are prepared with all of the advance design work on these projects and most have been tendered out early on in 2025 with the anticipation that all timelines being met for project completion. Although the projects are numerous in nature, of note is the groundbreaking for the YCE centre in consort with our partners at the Town of Edson, the continuation and finalization of the Marlboro lagoon, the design and tendering of the Evansburg Museum/Library expansion project, the paving of TWP 542, and the continuation of the broadband internet installation throughout the County.

In our continued effort to ensure systematic, thoughtful long term planning, Council is also working on adopting and updated future road plan which will lead the path for upcoming new roads or upgrades to current roads. On the note of long term planning, Council will also be adopting its first Family and Community Support Services(FCSS) business plan which focuses on service level options specific to each region of the County.

The long term view of our region is positive, and with the continued focus on creating sustainable communities within our boundaries, we know that we can continue to ensure our region is prosperous into the future.

Luc Mercier, CLGM, AMAA
CAO
Yellowhead County



Message from our General Manager of Corporate Services

Yellowhead County is proud to present its 2025 Final Budget and Business Plan, with a total 2025 Operating and Capital Budget of \$280 million.

The County's 2025 budget is built using long-term funding strategies and tools to manage the diverse mixture of operational necessities and capital needs. Integrated long-term financial planning in Yellowhead County continues to mature and evolve as key components are developed and implemented, providing administration with the ability to model our financial performance in the future and allowing for continued efficient and effective allocation of public funding.

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

The accomplishments of 2024 are reflective of the collaborative and forward thinking approach that continues to shape Yellowhead County, and I look forward to further building on this foundation in the years ahead.

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



WELCOME

Organizational Structure

Mayor & Council



Wade Williams
Mayor

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



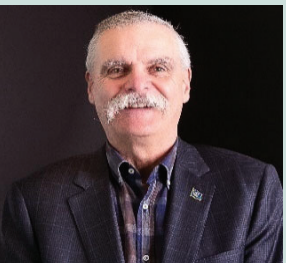
Patrick Soroka
Councillor - Division 1



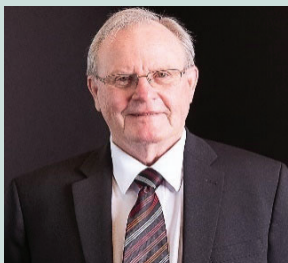
Anthony Giezen
Councillor Division - 2



Penny Lowe
Councillor - Division 3



David Russell
Councillor - Division 4



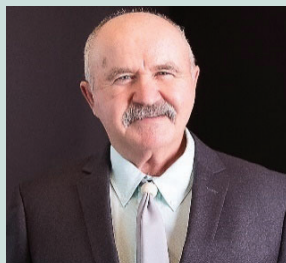
Shawn Berry
Councillor - Division 5



Brigitte Lemieux
Councillor - Division 6



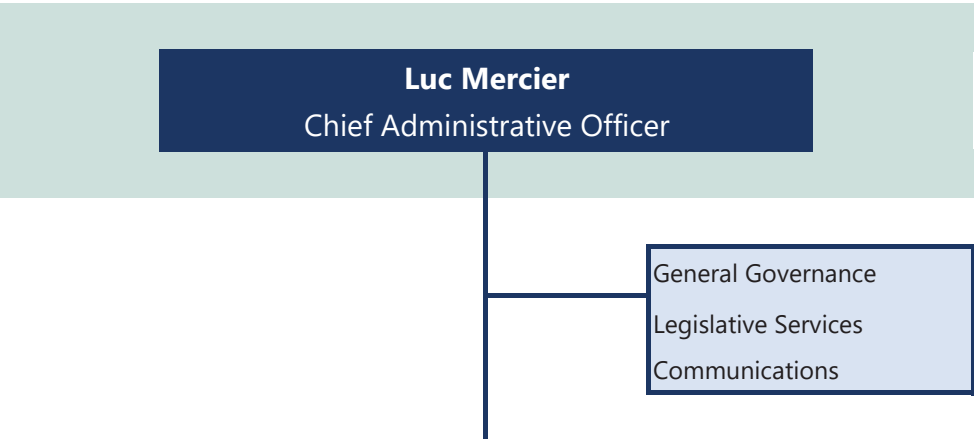
Dawn Mitchell
Councillor - Division 7



Ken Groat
Councillor - Division 8

Administration

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



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

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

Strategic Plan 2022-2025, Mission

02

Budget Overview & Financial Health

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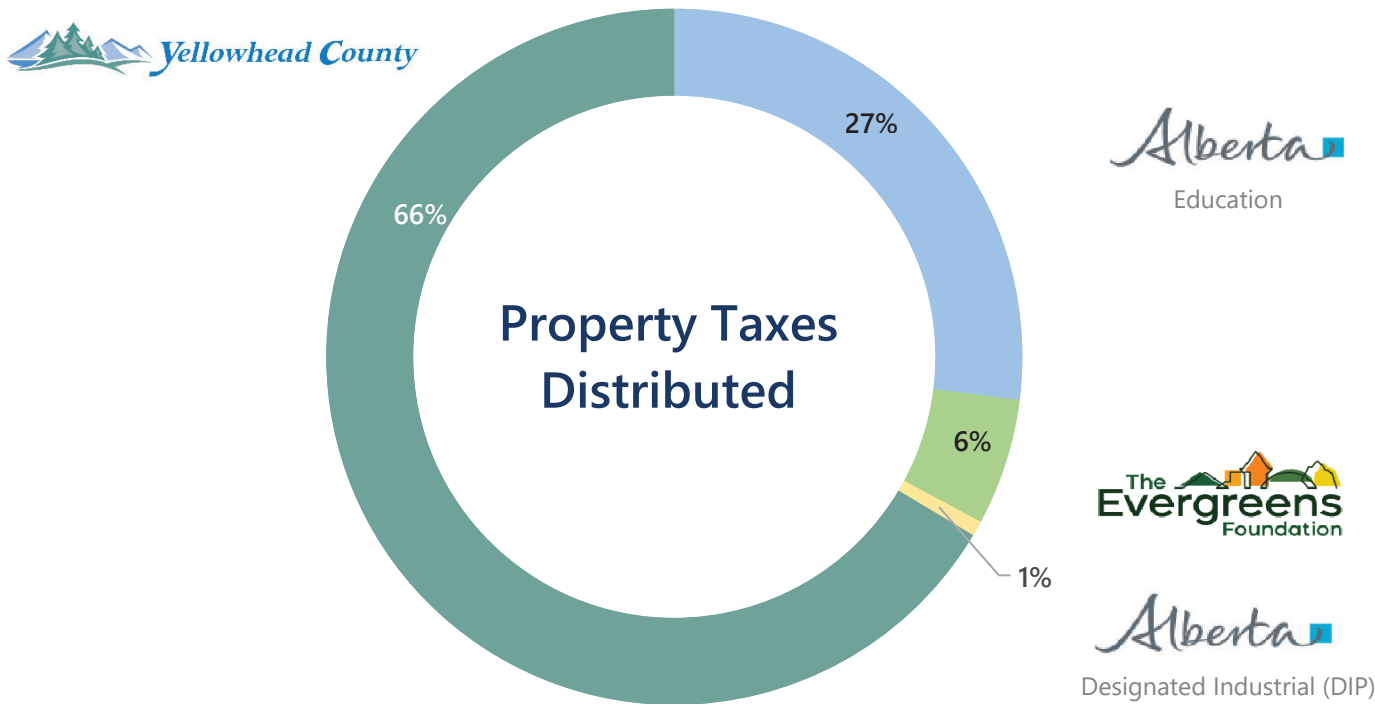
OVERVIEW

Yellowhead County in Numbers

The proposed change to the County's mill rate for the 2025 Final Budget is 0%. The final budget is being presented utilizing the following changes to the assessment base:

Residential assessment changed approximately 4% as a result of market changes and growth, while Non-Residential Assessment has experienced a 3% increase. Designated Industrial Property (DIP) experienced a 6% increase while linear has increased 31% due to well drilling tax holiday ending, market changes and growth.

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



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

Land Size

22,238.56 km²

Population

10,426
(2021)

Dwelling Units

5,298
(2024)

Statistics Canada: 2021 Census Profile

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	\$ 26.98	27%
Alberta DIP	\$ 0.69	1%
The Evergreens Foundation	\$ 5.89	6%
Yellowhead County	\$ 66.43	66%
Infrastructure Services	\$ 22.83	34%
Corporate Services and Administration	\$ 23.54	35%
Protective Services	\$ 9.17	14%
Community Services	\$ 4.12	6%
To Capital	\$ 6.32	10%
General Governance - Council	\$ 0.45	1%

The amount of property tax dollars that Yellowhead County receives and retains per year on an average residential home assessed at \$344,480 (2024).

\$ 819

Average Home Value

\$344,880
(2024)

Total Assessment

\$11,437,611,910
(2024)

Revenue from Taxation

\$62,593,761
(2024)

OVERVIEW

What Is A Municipal Budget?

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

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

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

- 1

Plan of action for achieving program objectives and the financial commitments to meet those objectives
- 2

Statement of priorities
- 3

Standard for measuring performance
- 4

Reflects financial policies
- 5

Device for coping with foreseeable adverse situations

The Budget Process



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, including the estimated amounts needed to acquire, construct, remove or improve capital property, the revenue 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, and other commitments and obligations as identified under the MGA. The capital budget must include the estimated amounts needed to acquire, construct, remove or improve capital property, the revenue to fund the capital expenditures, including the amount transferred from the operating budget.

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

Finance 101 - Guide to Municipal Finance



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

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

	2025		2024		Interim vs Final	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Revenues						
Investment Income	\$ 5,500,000	\$ 5,500,000	\$ 8,307,392	\$ 7,500,000	\$ -	0.00%
Government Transfers	1,346,844	1,346,844	1,118,459	1,062,749	-	0.00%
Amortization of Capital Assets	18,943,933	23,799,757	23,865,125	18,739,582	4,855,825	25.63%
Penalties	322,176	322,176	658,785	326,861	-	0.00%
Property Taxation - Yellowhead County	62,407,591	74,332,333	62,408,676	62,407,591	11,924,742	19.11%
Property Taxation - Education	27,016,146	30,191,921	27,195,062	27,016,146	3,175,775	11.76%
Property Taxation - Seniors Foundation	5,784,622	6,586,787	5,784,996	5,784,622	802,165	13.87%
Property Taxation - Designated Industrial	702,713	777,590	702,775	702,713	74,877	10.66%
Provincial Government Transfers	1,465,450	1,523,456	2,722,090	1,483,110	58,006	3.96%
Reserves/Surplus	4,745,498	7,245,498	3,874,830	4,691,913	2,500,000	52.68%
Other	359,177	494,177	43,336	359,177	135,000	37.59%
Sales and User Charges	4,043,466	4,046,116	7,493,710	3,798,624	2,650	0.07%
Total Operating Revenues	\$ 132,637,615	\$ 156,166,654	\$ 144,175,236	\$ 133,873,089	\$ 23,529,038	17.74%
Operating Expenses						
Allowances	\$ 517,500	\$ 3,017,500	\$ -	\$ 517,500	\$ 2,500,000	483.09%
Amortization of TCA	18,943,933	23,799,757	23,865,125	18,739,582	4,855,825	25.63%
Bank Charges	14,150	14,150	13,598	12,150	-	0.00%
Communication & Promotions	667,746	679,166	503,751	673,730	11,420	1.71%
Contracted General Services	9,169,308	9,315,757	7,304,179	7,924,172	146,448	1.60%
Contracted Professional Services	3,887,373	3,887,373	2,528,145	3,314,550	-	0.00%
Contributions and Grants	1,571,895	1,591,895	1,833,383	1,509,675	20,000	1.27%
Revenue Sharing Agreements	7,397,945	9,457,543	7,869,041	7,397,945	2,059,598	27.84%
Contributions to Local Government	2,718,300	2,930,748	2,708,872	2,543,673	212,448	7.82%
Gain/Loss	-	-	55,674	-	-	0.00%
Gravel Program	4,485,217	4,610,467	3,855,571	4,363,544	125,250	2.79%
Interest on Debt	63,383	52,667	62,919	63,383	- 10,717	-16.91%
Materials and Supplies	3,636,487	3,636,487	2,770,590	3,695,831	-	0.00%
Principal on Debt	233,877	244,593	233,877	233,877	10,717	4.58%
Purchases from Other Governments	1,664,078	1,664,078	1,781,642	1,664,078	-	0.00%
Rentals	190,365	190,365	108,129	181,865	-	0.00%
Requisitions	33,503,482	37,556,298	33,503,546	33,503,482	4,052,816	12.10%
Reserves/Surplus	7,601,757	12,475,658	28,181,314	12,826,052	4,873,901	64.12%
Road Maintenance	6,376,660	6,376,660	6,378,716	5,910,180	-	0.00%
Salaries, Wages and Benefits	17,783,206	17,817,480	15,518,441	16,566,452	34,274	0.19%
Travel, Subsistence & Training	808,303	866,309	583,781	712,274	58,006	7.18%
Utilities	990,012	1,130,433	1,088,728	1,188,144	140,422	14.18%
Total Operating Expenses	\$ 122,224,976	\$ 141,315,384	\$ 140,637,674	\$ 123,542,139	\$ 19,090,408	15.62%
Operating Surplus/(Deficit)	\$ 10,412,639	\$ 14,851,270	\$ 3,537,563	\$ 10,330,950	\$ 4,438,631	42.63%

	2025		2024		Interim vs Final	
	Interim	Final	Actual	Budget	\$ Change	% Change
Capital Financing						
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	26,317	-	-	0.00%
Other Capital	828,213	1,379,189	327,356	337,500.00	550,976	66.53%
Provincial Conditional Grants	7,991,606	16,051,605	9,572,659	29,254,292	8,060,000	100.86%
Transfer from Reserves	14,018,722	23,765,681	10,438,156	20,634,440	9,746,960	69.53%
Carry Forward from Prior Year	104,889,972	82,957,259	8,240,720	54,635,878	- 21,932,712	-20.91%
Donations, Contributions, Rebates	-	23,000	-	-	23,000	0.00%
Total Capital Financing	\$ 127,728,512	\$ 124,176,736	\$ 28,605,208	\$ 104,862,110	- \$ 3,551,777	-2.78%
Capital Expenses						
Capital Applied	\$ 33,251,180	\$ 56,070,746	\$ 23,902,051	\$ 60,557,182	\$ 22,819,567	68.63%
Carry forward Capital Applied	104,889,972	82,957,259	8,240,720	54,635,878	- 21,932,712	-20.91%
Total Capital Expenses	\$ 138,141,152	\$ 139,028,006	\$ 32,142,771	\$ 115,193,060	\$ 886,854	0.64%
Capital Surplus/(Deficit)	- \$ 10,412,639	- \$ 14,851,270	- \$ 3,537,563	- \$ 10,330,950	- \$ 4,438,631	42.63%

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		Interim vs Final	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 10,412,639	\$ 14,851,270	\$ 3,537,563	\$ 10,330,950	\$ 4,520,320	43.76%
Capital Surplus / (Deficit)	- 10,412,639	- 14,851,270	- 3,537,563	- 10,330,950	- 4,520,320	43.76%
Net Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Municipal Rebate

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

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

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

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

Municipal Government Act, Section 242



03

Operating Budget

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2025 Operating Budget Summary by Grouping

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

	2025		2024		Interim vs Final	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Revenues						
Investment Income	\$ 5,500,000	\$ 5,500,000	\$ 8,307,392	\$ 7,500,000	\$ -	0.00%
Local Government Transfers	1,346,844	1,346,844	1,118,459	1,062,749	-	0.00%
Penalties	322,176	322,176	658,785	326,861	-	0.00%
Property Taxation - Yellowhead County	62,407,591	74,332,333	62,408,676	62,407,591	11,924,742	19.11%
Property Taxation - Education	27,016,146	30,191,921	27,195,062	27,016,146	3,175,775	11.76%
Property Taxation - Seniors Foundation	5,784,622	6,586,787	5,784,996	5,784,622	802,165	13.87%
Property Taxation - Designated Industrial	702,713	777,590	702,775	702,713	74,877	10.66%
Provincial Government Transfers	1,465,450	1,523,456	2,722,090	1,483,110	58,006	3.96%
Reserves/Surplus	4,745,498	7,245,498	3,874,830	4,691,913	2,500,000	52.68%
Other	359,177	494,177	43,336	359,177	135,000	37.59%
Sales and User Charges	4,043,466	4,046,116	7,493,710	3,798,624	2,650	0.07%
Sub-Total	\$ 113,693,683	\$ 132,366,897	\$ 120,310,111	\$ 115,133,506	\$ 18,673,214	16.42%
Amortization of Capital Assets	18,943,933	23,799,757	23,865,125	18,739,582	4,855,825	25.63%
Total Operating Revenues	\$ 132,637,616	\$ 156,166,654	\$ 144,175,237	\$ 133,873,089	\$ 23,529,038	17.74%
Operating Expenses						
Operations	\$ 52,059,560	\$ 55,095,380	\$ 44,330,488	\$ 48,531,405	\$ 3,035,820	5.83%
Revenue Sharing Agreements	7,397,945	9,457,543	7,869,041	7,397,945	2,059,598	27.84%
Contribution to local governments and grants	2,718,300	2,930,748	2,708,872	2,543,673	212,448	7.82%
School requisition	27,016,146	30,191,921	27,195,062	27,016,146	3,175,775	11.76%
Seniors requisition	5,784,622	6,586,787	5,784,996	5,784,622	802,165	13.87%
Designated Industrial Property requisition	702,713	777,590	702,775	702,713	74,877	10.66%
Contributions to reserves	7,601,757	12,475,658	28,181,314	12,826,052	4,873,901	64.12%
Sub-Total	\$ 103,281,043	\$ 117,515,627	\$ 116,772,549	\$ 104,802,556	\$ 14,234,584	13.78%
Amortization - non cash item	18,943,933	23,799,757	23,865,125	18,739,582	4,855,825	25.63%
Total Operating Expenses	\$ 122,224,976	\$ 141,315,384	\$ 140,637,674	\$ 123,542,139	\$ 19,090,408	15.62%
Operating Surplus/(Deficit) - Contribution to Capital	\$ 10,412,640	\$ 14,851,270	\$ 3,537,563	\$ 10,330,950	\$ 4,438,630	42.63%

The total 2025 Operating Budget includes \$156 million in revenue and \$141 million in expenses, with a surplus from operating or contributions to capital projects of \$14.9 million in 2025.



2025 Operating Budget Summary by Division

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

	2025		2024		Interim vs Final	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Revenues						
General Governance - Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Corporate Services and Administration	107,460,539	125,934,647	109,606,403	109,017,996	18,474,108	17.19%
Protective Services	3,271,002	3,432,244	3,991,503	3,133,816	161,242	4.93%
Infrastructure Services	19,964,495	24,788,955	27,936,054	19,837,247	4,824,460	24.17%
Community Services	1,941,579	2,010,808	2,641,276	1,884,030	69,229	3.57%
Total Operating Revenues	\$ 132,637,615	\$ 156,166,654	\$ 144,175,236	\$ 133,873,089	\$ 23,529,038	17.74%
Operating Expenses						
General Governance - Council	\$ 1,069,306	\$ 1,069,437	\$ 879,940	\$ 929,872	\$ 130	0.01%
Corporate Services and Administration	46,681,288	55,329,926	52,545,658	47,707,112	8,648,638	18.53%
Protective Services	16,459,093	21,565,103	14,130,871	14,699,778	5,106,010	31.02%
Infrastructure Services	48,638,493	53,655,049	60,457,853	47,761,403	5,016,556	10.31%
Community Services	9,376,795	9,695,869	12,623,352	12,443,975	319,074	3.40%
Total Operating Expenses	\$ 122,224,975	\$ 141,315,384	\$ 140,637,673	\$ 123,542,140	\$ 19,090,409	15.62%
Operating Surplus/(Deficit) - Contribution to Capital	\$ 10,412,640	\$ 14,851,269	\$ 3,537,563	\$ 10,330,949	\$ 4,438,629	42.63%

OPERATING OVERVIEW

General Governance

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net	
General Governance	\$	-	\$	1,069,437	-\$	1,069,437
Council General	\$	-	\$	236,605	-\$	236,605
Mayor		-		117,595	-	117,595
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. Insurance Premiums adjusted to reflect 2024 Actuals + 2.5% inflation rate.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 77,913	\$ 80,000	\$ 80,000
2-213 Council Hospitality	Unchanged	0.00%	11,635	10,000	10,000
2-214 Memberships, Registrations &	Increased	10.16%	41,016	49,190	54,190
2-218 Promotional Recognition	Unchanged	0.00%	28	1,750	1,750
2-219 Hospitality	Increased	41.67%	8,478	12,000	17,000
2-242 Technology	Increased	184.18%	-	9,623	27,347
2-249 Other Professional	Increased	100.00%	-	20,000	40,000
2-262 Facility Rental	Not used	0.00%	952	-	-
2-265 Vehicle Rental	Unchanged	0.00%	660	1,800	1,800
2-274 Insurance Premiums	Decreased	28.55%	871	1,250	893
2-519 General Supplies	Unchanged	0.00%	240	3,000	3,000
2-770 Contribution to Organizations	Unchanged	0.00%	650	625	625
Total Expenses	Increased	25.03%	\$ 142,443	\$ 189,238	\$ 236,605

Costing Center Summary

11 - Council

Costing Center	11-20-## Council - All	Budget Year	2025
Division	Governance Services		
Function	11 - Council		

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

Summary of Changes
Annual increases. Employer contributions were updated to reflect the updated 2025 rates.

Budget Prior Year Comparison

11-20-00 Council - Mayor

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 2,620	\$ 2,594	\$ 3,079
2-149 Employer Contributions	Increased	4.46%	14,413	14,177	14,809
2-151 Council Wages	Increased	2.99%	96,816	96,813	99,706
Total Expenses	Increased	3.53%	113,849	\$ 113,584	\$ 117,595

11-20-10 Council - Division 1

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,780	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	12,417	12,210	12,420
2-151 Council Wages	Increased	2.92%	65,777	65,775	67,694
Total Expenses	Increased	3.07%	\$ 79,974	\$ 79,706	\$ 82,157

11-20-20 Council - Division 2

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,780	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	12,417	12,210	12,420
2-151 Council Wages	Increased	2.92%	65,777	65,775	67,694
Total Expenses	Increased	3.07%	\$ 79,974	\$ 79,706	\$ 82,157

11-20-30 Council - Division 3

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,755	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	12,381	12,210	12,420
2-151 Council Wages	Increased	2.96%	64,877	64,875	66,794
Total Expenses	Increased	3.11%	\$ 79,014	\$ 78,806	\$ 81,257

Costing Center Summary

11 - Council

11-20-40 Council - Division 4

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,841	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	9,182	12,210	12,420
2-151 Council Wages	Increased	2.96%	68,076	64,875	66,794
Total Expenses	Increased	3.11%	\$ 79,100	\$ 78,806	\$ 81,257

11-20-50 Council - Division 5

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,816	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.11%	4,406	8,611	8,707
2-151 Council Wages	Increased	2.99%	67,476	64,275	66,194
Total Expenses	Increased	3.13%	\$ 73,698	\$ 74,608	\$ 76,944

11-20-60 Council - Division 6

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.69%	\$ 1,808	\$ 1,790	\$ 2,124
2-149 Employer Contributions	Increased	1.74%	12,613	12,489	12,707
2-151 Council Wages	Increased	2.98%	66,822	66,826	68,815
Total Expenses	Increased	3.13%	\$ 81,243	\$ 81,105	\$ 83,646

11-20-70 Council - Division 7

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,739	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.72%	9,390	12,210	12,420
2-151 Council Wages	Increased	2.99%	64,277	64,275	66,194
Total Expenses	Increased	3.13%	\$ 75,406	\$ 78,206	\$ 80,657

11-20-80 Council - Division 8

Object	Changes	Percent Change	2024 Actuals	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	18.70%	\$ 1,857	\$ 1,721	\$ 2,043
2-149 Employer Contributions	Increased	1.11%	4,406	8,611	8,707
2-151 Council Wages	Increased	2.92%	68,976	65,775	67,694
Total Expenses	Increased	3.07%	\$ 75,238	\$ 76,108	\$ 78,444

Costing Center Summary

11-30-00 Elections

Costing Center	11-30-00 Elections	Budget Year	2025
Division	Governance Services		
Function	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 Actuals	2024 Amount	2025 Amount
Expenses					
2-211 Travel & Subsistence	New this year	100.00%	\$ -	\$ -	\$ 6,500
2-214 Memberships, Registrations & Training	New this year	100.00%	-	-	6,000
2-221 Advertising	New this year	100.00%	-	-	4,218
2-262 Facility Rental	New this year	100.00%	-	-	2,000
2-295 Election Honorarium & Fees	New this year	100.00%	-	-	38,000
2-519 General Supplies	New this year	100.00%	-	-	12,000
Total Expenses	Increased	100.00%	\$ -	\$ -	\$ 68,718

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, Human Resources, and Health and Safety. 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 successfully completed the 2024 Audit for both the County and the West Yellowhead Regional Landfill Authority, which included an update to our estimated useful lives for linear gravel road assets. Administration 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, and a new document repository was implemented.

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
Corporate Services & Administration	\$	125,934,647	\$	55,329,926	\$ 70,604,721
General Municipal & Taxation	\$	121,262,448	\$	-	\$ 121,262,448
Administration		4,672,199		17,064,976	- 12,392,776
Communications		-		518,728	- 518,728
Tourism & Economic Development		-		180,000	- 180,000
Assessment Review Board		-		9,924	- 9,924
Requisitions		-		37,556,298	- 37,556,298

Costing Center Summary

00-00-00 General & Taxation

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

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

Summary of Changes
Includes a 0% increase in municipal mill rates. Includes a decrease primarily due to a forecasted reduction in interest rates for the coming year.

Budget Prior Year Comparison						
Object		Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues						
1-111	Residential Farmland Taxes	Increased	3.56%	\$ 4,199,135	\$ 4,200,626	\$ 4,350,151
1-112	Residential School Taxes	Increased	6.16%	4,576,061	4,577,378	4,859,162
1-120	Machinery & Equipment Taxes	Increased	29.36%	19,222,389	19,226,588	24,871,246
1-122	Senior's Foundation Taxes	Increased	13.87%	5,784,996	5,784,622	6,586,787
1-123	Non Residential Taxes	Increased	4.27%	5,377,461	5,380,018	5,609,942
1-124	Non Residential School Taxes	Increased	12.90%	22,619,001	22,438,768	25,332,759
1-128	DIP Requisition	Increased	10.66%	702,775	702,713	777,590
1-130	Minimum Levy	Decreased	4.20%	18,787	19,232	18,424
1-191	Linear Taxes	Increased	17.57%	33,590,905	33,581,127	39,482,569
1-510	Penalties & Costs	Unchanged	0.00%	538,899	247,176	247,176
1-520	Licences, Permits, Appeal Fees	Unchanged	0.00% -	100	100	100
1-550	Interest	Decreased	26.67%	7,696,353	7,500,000	5,500,000
1-560	Leases & Rentals	Unchanged	0.00%	50,645	42,500	42,500
1-592	Well Drilling Surcharge & Offsite Levies	Not used	0.00%	100	-	-
1-920	Transfer from Reserves	Increased	15.73%	3,096,813	3,096,813	3,584,041
1-990	Other Revenues	Not used	0.00%	5,795	-	-
Total Revenues		Increased	13.54%	\$ 107,480,014	\$ 106,797,662	\$ 121,262,448

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. Adjustments reflect updates to ARO and amortization based on 2024 actuals, inflationary increases to utilities and insurance, and revised employer contribution rates. The allowance for doubtful accounts was increased to align with the account receivable aging schedule, and postage costs were raised to account for a projected 26% increase in rates.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 2,936	\$ 1,912	\$ 1,912	
1-421 Tax Certificates & Searches	Unchanged	0.00%	17,510	9,650	9,650	
1-510 Penalties & Costs	Decreased	43.85%	6,358	10,685	6,000	
1-580 Insurance Claims	Not used	0.00%	40,094	-	-	
1-590 Donations, Contributions, Rebates	Not used	0.00%	11,550	-	-	
1-840 Provincial Conditional Grants	Unchanged	0.00%	457,786	457,786	457,786	
1-920 Transfer from Reserves	Increased	429.69%	39,626	572,500	3,032,500	
1-990 Other Revenues	Not used	0.00%	8,965	-	-	
1-991 Offset Of Non Cash Item Amortization	Decreased	0.33%	1,160,239	1,164,063	1,160,239	
1-992 Offset Of ARO Accretion Expense	Increased	10.01%	4,112	3,738	4,112	
Total Revenues	Increased	110.43%	\$ 1,749,177	\$ 2,220,334	\$ 4,672,199	
Expenses						
2-121 Salaries and Wages	Increased	12.02%	\$ 1,340,261	\$ 1,300,115	\$ 1,456,431	
2-132 Moving Costs	Unchanged	0.00%	8,489	31,000	31,000	
2-141 Admin Casual/Seasonal Wages	Increased	3.00%	46,530	54,736	56,375	
2-145 WCB	Increased	25.60%	27,301	28,630	35,960	
2-149 Employer Contributions	Increased	9.71%	223,096	288,868	316,927	
2-211 Travel & Subsistence	Increased	18.60%	18,131	10,750	12,750	
2-213 Council Hospitality	Not used	0.00%	2,554	-	-	
2-214 Memberships, Registrations & Training	Increased	1.26%	40,637	69,132	70,000	
2-216 Postage & Courier	Increased	26.00%	27,593	32,000	40,320	
2-217 Telephone	Decreased	2.78%	33,643	36,000	35,000	
2-218 Promotional Recognition	Unchanged	0.00%	32,401	35,000	35,000	
2-219 Hospitality	Increased	400.00%	3,813	1,000	5,000	
2-221-Advertising	Not used	0.00%	870	-	-	
2-232 Legal	Unchanged	0.00%	83,083	100,000	100,000	
2-233 Audit	Increased	6.16%	42,700	36,500	38,750	
2-234 Assessment	Unchanged	0.00%	253,674	268,434	268,434	
2-242 Technology	Increased	103.57%	111,263	117,462	239,112	
2-249 Other Professional	Decreased	61.54%	22,961	65,000	25,000	
2-251-Grounds Maintenance	Not used	0.00%	-	-	-	
2-252 Facility Maintenance	Unchanged	0.00%	211,500	249,520	249,520	
2-253 Equipment Maintenance	Unchanged	0.00%	-	1,000	1,000	
2-255 Vehicle Maintenance	Unchanged	0.00%	4,533	7,000	7,000	
2-263 Equipment Rental	Unchanged	0.00%	15,770	35,702	35,702	
2-274 Insurance Premiums	Increased	7.01%	134,644	128,970	138,010	
2-519 General Supplies	Unchanged	0.00%	63,906	60,651	60,651	
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	950	3,602	3,602	
2-543 Natural Gas	Decreased	19.26%	33,005	42,306	34,160	
2-544 Electricity	Decreased	11.32%	105,817	123,505	109,520	
2-545 Other Utilities	Increased	54.66%	1,311	877	1,356	
2-551 Small Inventory Items	Increased	214.29%	40,134	7,000	22,000	
2-762 Infras Transfer to Capital	Not used	0.00%	378,655	-	-	
2-764 Transfer to Reserves	Decreased	100.00%	1,500,000	1,500,000	-	
2-814 Service Charges and Exchange	Unchanged	0.00%	7,272	7,000	7,000	
2-900 Amortization	Decreased	0.33%	1,160,239	1,164,063	1,160,239	
2-901 ARO Accretion Expense	Increased	10.01%	4,112	3,738	4,112	
2-922 Allowance on A/R & Taxes	Increased	492.61%	-	507,500	3,007,500	
Total Expenses	Increased	20.43%	\$ 5,980,848	\$ 6,317,062	\$ 7,607,433	
Net Total		28.35%	-\$ 4,231,671	-\$ 4,096,728	-\$ 2,935,233	

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 Actual	2024 Amount	2025 Amount
Expenses					
2-731 Contribution to Local Government	Increased	29.10%	\$ 5,244,761	\$ 4,882,129	\$ 6,302,889
Total Expenses	Increased	29.10%	\$ 5,244,761	\$ 4,882,129	\$ 6,302,889

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 Actual	2024 Amount	2025 Amount
Expenses					
2-731 Contribution to Local Government	Increased	25.39%	\$ 2,624,280	\$ 2,515,816	\$ 3,154,654
Total Expenses	Increased	25.39%	\$ 2,624,280	\$ 2,515,816	\$ 3,154,654

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. Postage was increased as a result of postal rate increases. Employer contributions were updated to reflect the updated 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries & Wages	Increased	2.17%	\$ 161,627	\$ 189,843	\$ 193,971
2-141 WCB	Increased	16.66%	4,489	5,087	5,935
2-149 Employer Contributions	Increased	1.86%	35,920	45,970	46,824
2-211 Travel & Subsistence	Unchanged	0.00%	28	5,500	5,500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	-	3,200	3,200
2-217 Telephone	Unchanged	0.00%	1,745	1,560	1,560
2-218 Promotional Recognition	Unchanged	0.00%	15,499	36,750	36,750
2-221 Advertising	Unchanged	0.00%	142,798	140,595	140,595
2-222 Newsletters & Media Publications	Increased	9.86%	7,888	21,293	23,393
2-242 Technology	Not used	0.00%	698	-	-
2-249 Other Professional	New this year	100.00%	-	-	60,000
2-519 General Supplies	Unchanged	0.00%	168	1,000	1,000
Total Expenses	Increased	15.07%	\$ 370,861	\$ 450,799	\$ 518,728

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 Actual	2024 Amount	2025 Amount
Expenses					
2-221 Advertising	Unchanged	0.00%	\$ 19,497	\$ 30,000	\$ 30,000
2-519 General Supplies	New this year	100.00%	-	-	150,000
Total Expenses	Increased	500.00%	\$ 19,497	\$ 30,000	\$ 180,000

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 Actual	2024 Amount	2025 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ -	\$ 2,700	\$ 2,700
2-211 Travel & Subsistence	Unchanged	0.00%	-	1,455	1,455
2-249 Other Professional	Increased	57.24%	3,671	3,669	5,769
Total Expenses	Increased	26.84%	\$ 3,671	\$ 7,824	\$ 9,924

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
Updated requisition amounts for final budget.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-747 School Requisition	Increased	11.76%	\$ 27,016,146	\$ 27,016,146	\$ 30,191,921
2-749 Seniors Requisition	Increased	13.87%	5,784,622	5,784,622	6,586,787
2-763 Provincial Requisition	Increased	10.66%	702,777	702,713	777,590
Total Expenses	Increased	12.10%	\$ 33,503,546	\$ 33,503,482	\$ 37,556,298

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
Protective Services	\$ 3,432,244	\$ 21,565,103	-\$ 18,132,860
Communication Towers	\$ 400,242	\$ 6,917,906	-\$ 6,517,664
Policing	50,000	1,665,128	- 1,615,128
Dispatch	1,156,630	1,574,951	- 418,321
Fire	1,722,713	7,783,293	- 6,060,580
Disaster General	-	192,845	- 192,845
Health and Safety	-	320,720	- 320,720
Community Peace Officers	102,659	1,627,352	- 1,524,693
Information Technology	-	1,482,907	- 1,482,907

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. Electricity and insurance premiums were adjusted based on 2024 actuals + inflation. Employer contributions reflect updated rates, and transfers to reserves increased to support repayment of principal and interest for the Universal Broadband Project.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Not used	0.00%	\$ 300	\$ -	\$ -
1-560 Leases & Rentals	Unchanged	0.00%	101,390	86,065	86,065
1-990 Other Revenues	Unchanged	0.00%	75,899	314,177	314,177
Total Revenues	Unchanged	0.00%	\$ 177,589	\$ 400,242	\$ 400,242
Expenses					
2-121 Salaries and Wages	Increased	7.73%	\$ 259,024	\$ 239,536	\$ 258,057
2-141 WCB	Increased	15.63%	5,549	5,490	6,348
2-149 Employer Contributions	Increased	2.14%	48,410	55,192	56,371
2-242 Technology	Increased	52.63%	115,673	223,892	341,716
2-249 Other Professional	Increased	14.47%	532,112	566,500	648,500
2-252 Facility Maintenance	Increased	24.34%	74,291	81,800	101,710
2-253 Equipment Maintenance	Increased	76.19%	9,740	10,500	18,500
2-263 Equipment Rental	Unchanged	0.00%	-	1,500	1,500
2-271 Licences & Permits	Increased	10.75%	63,860	77,700	86,056
2-274 Insurance Premiums	Decreased	8.92%	10,268	11,556	10,525
2-519 General Supplies	Increased	44.27%	261,910	218,252	314,882
2-521 Fuel, Oil & Antifreeze	Increased	270.21%	31,111	15,000	55,532
2-544 Electricity	Increased	15.08%	32,761	29,464	33,908
2-764 Transfers to Reserves	Increased	4465.34%	75,899	109,177	4,984,301
Total Expenses	Increased	320.40%	\$ 1,520,607	\$ 1,645,559	\$ 6,917,906
Net Total		423.37%	-\$ 1,343,018	-\$ 1,245,317	-\$ 6,517,664

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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-530 Fines	Unchanged	0.00%	\$ 93,520	\$ 50,000	\$ 50,000
Total Revenues	Unchanged	0.00%	\$ 93,520	\$ 50,000	\$ 50,000
Expenses					
2-331 Purchases from Government	Unchanged	0.00%	\$ 1,781,642	\$ 1,664,078	\$ 1,664,078
2-770 Contribution to Organizations	Unchanged	0.00%	-	1,050	1,050
Total Expenses	Unchanged	0.00%	\$ 1,781,642	\$ 1,665,128	\$ 1,665,128
Net Total		0.00%	-\$ 1,688,122	-\$ 1,615,128	-\$ 1,615,128

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. Employer contributions updated to reflect the 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-351 Local Government Contributions	Increased	40.07%	\$ 202,855	\$ 297,441	\$ 416,629
1-420 Sale of Goods & Services	Decreased	5.33%	259,747	234,714	222,214
1-590 Donations, Contributions, Rebates	Not used	0.00%	43,931	-	-
1-840 Provincial Conditional Grants	Decreased	10.49%	604,154	572,000	512,000
1-991 Offset Of Non Cash Item Amortization	Increased	0.00%	5,788	5,788	5,788
Total Revenues	Increased	4.21%	\$ 1,116,476	\$ 1,109,942	\$ 1,156,630
Expenses					
2-121 Salaries and Wages	Increased	3.92%	\$ 791,252	\$ 753,969	\$ 783,516
2-141-Admin Casual/Seasonal Wages	Increased	58.59%	117,699	136,814	216,975
2-145 WCB	Increased	18.46%	23,888	22,634	26,811
2-149 Employer Contributions	Increased	2.77%	166,576	201,122	206,692
2-211 Travel & Subsistence	Unchanged	0.00%	2,229	4,500	4,500
2-214 Memberships, Registrations & Training	Increased	99.50%	16,253	16,161	32,242
2-217 Telephone	Unchanged	0.00%	9,111	11,660	11,660
2-218 Promotional Recognition	Unchanged	0.00%	547	3,500	3,500
2-219 Hospitality	Unchanged	0.00%	1,191	1,500	1,500
2-232 Legal	Not used	0.00%	1,185	-	-
2-242 Technology	Increased	13.00%	150,480	172,046	194,416
2-249 Other Professional	Unchanged	0.00%	14,223	34,850	34,850
2-252 Facility Maintenance	Increased	25.00%	1,611	4,000	5,000
2-253 Equipment Maintenance	Unchanged	0.00%	-	2,000	2,000
2-512 Clothing & Footwear	Unchanged	0.00%	7,734	12,000	12,000
2-519 General Supplies	Unchanged	0.00%	1,873	33,500	33,500
2-551 Small Inventory Items	Not used	0.00%	7,691	-	-
2-900 Amortization	Unchanged	0.00%	5,788	5,788	5,788
Total Expenses	Increased	11.22%	\$ 1,319,331	\$ 1,416,043	\$ 1,574,951
Net Total		36.66%	-\$ 202,856	-\$ 306,101	-\$ 418,321

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. ARO and amortization were updated to 2024 actuals. Utilities and insurance were adjusted for inflation. Additions include the CISIM Grant and Fire Services Training Program with related training costs. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison

23-10-00 Fire General

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-351-Local Government Contributions	Increased	27.85%	\$ 400,529	\$ 325,000	\$ 415,498
1-420 Sale of Goods & Services	Unchanged	0.00%	345,327	150,000	150,000
1-840 Provincial Conditional Grants	New this year	100.00%	-	-	58,006
1-590 Donations, Contributions, Rebates	Not used	0.00%	682,943	-	-
1-991 Offset Of Non Cash Item Amortization	Increased	7.71%	1,048,884	973,784	1,048,884
1-992 Offset Of ARO Accretion Expense	Increased	10.41%	5,782	5,237	5,782
Total Revenues	Increased	15.42%	\$ 2,483,466	\$ 1,454,021	\$ 1,678,170
Expenses					
2-121 Salaries and Wages	Increased	8.88%	\$ 540,217	\$ 546,481	\$ 594,988
2-145 WCB	Increased	35.60%	12,375	11,525	15,628
2-149 Employer Contributions	Increased	22.43%	102,089	103,186	126,332
2-211 Travel & Subsistence	Increased	108.33%	13,907	24,000	50,000
2-214 Memberships, Registrations & Training	Increased	66.35%	109,828	124,650	207,356
2-217 Telephone	Unchanged	0.00%	23,805	21,200	21,200
2-218 Promotional Recognition	Increased	18.68%	27,103	29,450	34,950
2-219 Hospitality	Increased	11.54%	18,540	26,000	29,000
2-242 Technology	Increased	123.40%	91,651	96,600	215,800
2-249 Other Professional	Increased	2.90%	54,542	69,000	71,000
2-252 Facility Maintenance	Increased	134.15%	6,064	20,500	48,000
2-253 Equipment Maintenance	Increased	8.41%	58,533	79,660	86,360
2-255 Vehicle Maintenance	Increased	11.19%	551,821	537,375	597,525
2-263 Equipment Rental	Increased	5.88%	22,981	25,525	27,025
2-274 Insurance Premiums	Increased	54.89%	94,352	62,440	96,711
2-512 Clothing & Footwear	Increased	10.47%	254,996	271,550	299,990
2-519 General Supplies	Increased	11.38%	223,493	243,500	271,200
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	127,924	145,000	145,000
2-522 Tires, Batteries & Accessories	Increased	36.89%	50,503	51,500	70,500
2-551 Small Inventory Items	Not used	0.00%	950	-	-
2-762 Infras Transfer to Capital	Not used	0.00%	504,823	-	-
2-764 Transfer to Reserves	Decreased	7.85%	705,083	705,083	649,750
2-900 Amortization	Increased	7.71%	1,048,884	973,784	1,048,884
2-901 ARO Accretion Expense	Increased	10.41%	5,782	5,237	5,782
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	7,500	7,500
Total Expenses	Increased	12.91%	\$ 4,650,245	\$ 4,180,746	\$ 4,720,481
Net Total		11.57%	-\$ 2,166,779	-\$ 2,726,725	-\$ 3,042,311

Costing Center Summary

23-##-## Fire All

23-10-85 Fire General Hinton

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-731 Contribution to Local Government	Unchanged	0.00%	\$ 350,000	\$ 350,000	\$ 350,000
Total Expenses	Unchanged	0.00%	\$ 350,000	\$ 350,000	\$ 350,000

23-30-18 Fire Hall - Evansburg

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 11,070	\$ 20,000	\$ 20,000
1-560 Leases & Rentals	Unchanged	0.00%	26,725	24,543	24,543
Total Revenues	Unchanged	0.00%	\$ 37,795	\$ 44,543	\$ 44,543
Expenses					
2-121 Salaries and Wages	Increased	1.81%	\$ 483,435	\$ 465,341	\$ 473,762
2-141 Admin Casual/Seasonal Wages	Increased	56.29%	171,411	152,022	237,589
2-145 WCB	Increased	31.20%	19,595	17,035	22,351
2-149 Employer Contributions	Increased	4.91%	109,830	129,566	135,922
2-217 Telephone	Unchanged	0.00%	53	100	100
2-242 Technology	Unchanged	0.00%	32,851	40,100	40,100
2-252 Facility Maintenance	Increased	186.69%	32,724	54,850	157,250
2-298 Paid Volunteers	Increased	3.00%	64,780	68,227	70,274
2-543 Natural Gas	Decreased	7.12%	28,669	31,948	29,672
2-544 Electricity	Decreased	4.22%	27,858	30,102	28,833
Total Expenses	Increased	20.88%	\$ 971,206	\$ 989,292	\$ 1,195,853
Net Total		21.86%	-\$ 933,411	-\$ 944,749	-\$ 1,151,310

23-30-29 Fire Hall - Wildwood

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	15.24%	\$ 458	\$ 340	\$ 391
2-217 Telephone	Unchanged	0.00%	109	250	250
2-242 Technology	Unchanged	0.00%	-	1,500	1,500
2-252 Facility Maintenance	Increased	82.70%	22,941	35,550	64,950
2-298 Paid Volunteers	Increased	3.00%	17,025	39,575	40,763
2-543 Natural Gas	Decreased	5.80%	12,181	13,383	12,607
2-544 Electricity	Decreased	11.27%	10,064	11,739	10,416
Total Expenses	Increased	27.89%	\$ 62,777	\$ 102,337	\$ 130,877

23-30-32 Fire Hall - Niton

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	15.24%	\$ 1,622	\$ 336	\$ 388
2-217 Telephone	Unchanged	0.00%	1,173	1,200	1,200
2-242 Technology	Not used	0.00%	1,163	-	-
2-252 Facility Maintenance	Increased	216.22%	2,968	9,740	30,800
2-298 Paid Volunteers	Increased	3.00%	60,303	39,205	40,381
2-543 Natural Gas	Decreased	13.30%	1,881	2,245	1,947
2-544 Electricity	Increased	64.11%	6,691	4,220	6,925
Total Expenses	Increased	43.36%	\$ 75,802	\$ 56,946	\$ 81,641

Costing Center Summary

23-##-## Fire All

23-30-44 Fire Hall - Peers

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	15.24%	\$ 873	\$ 272	\$ 313
2-217 Telephone	Unchanged	0.00%	1,165	1,200	1,200
2-252 Facility Maintenance	Increased	19.35%	1,593	9,300	11,100
2-298 Paid Volunteers	Increased	3.00%	32,449	31,660	32,610
2-543 Natural Gas	Decreased	20.92%	1,746	2,285	1,807
2-544 Electricity	Increased	14.89%	3,275	2,950	3,389
Total Expenses	Increased	5.77%	\$ 41,100	\$ 47,667	\$ 50,420

23-30-67 Fire Hall - Station 12

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries and Wages	Increased	3.70%	\$ 501,731	\$ 471,273	\$ 488,695
2-141-Admin Casual/Seasonal Wages	Increased	56.29%	146,971	152,022	237,589
2-145 WCB	Increased	32.52%	20,602	17,353	22,996
2-149 Employer Contributions	Increased	6.12%	109,305	130,292	138,270
2-217 Telephone	Unchanged	0.00%	1,620	1,200	1,200
2-242 Technology	Unchanged	0.00%	-	4,000	4,000
2-252 Facility Maintenance	Increased	113.71%	19,539	36,100	77,150
2-298 Paid Volunteers	Increased	3.00%	105,884	86,696	89,297
2-543 Natural Gas	Decreased	32.39%	12,760	19,533	13,206
2-544 Electricity	Decreased	26.01%	13,721	19,195	14,202
2-545 Other Utilities	Increased	112.88%	3,474	1,689	3,596
Total Expenses	Increased	16.06%	\$ 935,607	\$ 939,352	\$ 1,090,202

23-30-81 Fire Hall - Robb

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	15.24%	\$ 458	\$ 201	\$ 231
2-217 Telephone	Unchanged	0.00%	2,077	1,900	1,900
2-252 Facility Maintenance	Decreased	14.96%	28,493	62,150	52,850
2-298 Paid Volunteers	Increased	3.00%	17,033	23,400	24,102
2-543 Natural Gas	Decreased	24.40%	5,924	8,110	6,131
2-544 Electricity	Decreased	5.59%	7,884	8,643	8,160
Total Expenses	Decreased	10.56%	\$ 61,869	\$ 104,404	\$ 93,375

23-30-87 Fire Hall - Brule

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-145 WCB	Increased	15.24%	\$ 1,020	\$ 336	\$ 388
2-217 Telephone	Unchanged	0.00%	799	800	800
2-252 Facility Maintenance	Increased	54.26%	6,847	15,040	23,200
2-298 Paid Volunteers	Increased	3.00%	37,924	39,205	40,381
2-543 Natural Gas	Decreased	27.73%	3,067	4,392	3,174
2-544 Electricity	Decreased	8.57%	2,418	2,737	2,502
Total Expenses	Increased	12.69%	\$ 52,075	\$ 62,510	\$ 70,445

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 & Safety		

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

Summary of Changes
Increase in expenses is due to enhanced system support and functions, including the addition of D4H Software. Employer contributions were updated to reflect the latest rates.

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries and Wages	Increased	18.06%	\$ 57,994	\$ 22,299	\$ 26,327
2-145 WCB	Increased	18.73%	1,237	409	486
2-149 Employer Contributions	Increased	4.05%	6,398	4,836	5,032
2-211 Travel & Subsistence	Increased	100.00%	300	500	1,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	8,930	9,500	9,500
2-219 Hospitality	Increased	100.00%	832	1,500	3,000
2-242 Technology	Increased	933.33%	4,061	3,000	31,000
2-249 Other Professional	Unchanged	0.00%	29,395	8,000	8,000
2-519 General Supplies	Increased	5.85%	7,857	102,500	108,500
Total Expenses	Increased	26.42%	\$ 117,004	\$ 152,545	\$ 192,845

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 & Safety		

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

Summary of Changes
Increase is due to the implementation of the Workhub points system. Employer contributions were updated to reflect the 2025 rates.

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries and Wages	Increased	161.01%	\$ 86,411	\$ 78,160	\$ 204,009
2-145 WCB	Increased	221.57%	1,811	1,806	5,806
2-149 Employer Contributions	Increased	157.97%	17,473	17,769	45,840
2-211 Travel & Susbsistence	Unchanged	0.00%	2,719	1,000	1,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	190	7,200	7,200
2-242 Technology	Unchanged	0.00%	10,238	14,365	14,365
2-249 Other Professional	Unchanged	0.00%	16,042	19,500	19,500
2-519 General Supplies	Increased	820.00%	2,083	2,500	23,000
Total Expenses	Increased	125.38%	\$ 136,967	\$ 142,300	\$ 320,720

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. Amortization was updated to reflect 2024 actuals and updates were also made based on the final budget cost share amount provided by the Town of Edson. Employer contributions were updated to reflect the 2025 rates.

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-991 Offset Of Non Cash Item Amortization	Increased	36.75%	\$ 102,659	\$ 75,068	\$ 102,659
Total Revenues	Increased	36.75%	\$ 102,659	\$ 75,068	\$ 102,659
Expenses					
2-121 Salaries and Wages	Increased	3.22%	\$ 796,725	\$ 897,931	\$ 926,804
2-145 WCB	Increased	17.25%	20,462	21,290	24,962
2-149 Employer Contributions	Increased	1.58%	165,353	185,303	188,231
2-211 Travel & Subsistence	Decreased	15.40%	27,016	45,710	38,670
2-214 Memberships, Registrations & Training	Decreased	15.97%	23,694	34,570	29,050
2-217 Telephone	Increased	27.66%	8,928	9,306	11,880
2-218 Promotional Recognition	Unchanged	0.00%	899	1,000	1,000
2-219 Hospitality	Decreased	30.00%	208	1,000	700
2-242 Technology	Increased	167.66%	14,390	16,700	44,700
2-247 Reclamation	Unchanged	0.00%	252	5,000	5,000
2-249 Other Professional	Increased	28.57%	3,155	3,500	4,500
2-253 Equipment Maintenance	Increased	62.75%	8	2,550	4,150
2-255 Vehicle Maintenance	Increased	0.18%	39,034	39,240	39,312
2-263 Equipment Rental	Unchanged	0.00%	130	2,500	2,500
2-274 Insurance Premiums	Increased	124.87%	10,469	4,772	10,731
2-512 Clothing & Footwear	Decreased	8.38%	21,931	35,800	32,800
2-519 General Supplies	Increased	10.10%	7,639	9,900	10,900
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	62,067	100,250	100,250
2-522 Tires, Batteries & Accessories	Increased	8.88%	12,251	15,760	17,160
2-731 Contribution to Local Government	Increased	10.15%	28,500	28,500	31,394
2-762 Infrass Transfer to Capital	Not used	0.00%	153,959	-	-
2-900 Amortization	Increased	36.75%	102,659	75,068	102,659
2-990 Loss on Sales	Not used	0.00%	- 448	-	-
Total Expenses	Increased	5.97%	\$ 1,499,283	\$ 1,535,650	\$ 1,627,352
Net Total		4.39%	-\$ 1,396,625	-\$ 1,460,582	-\$ 1,524,694

Costing Center Summary

28-10-00 Information Technology Admin General

Costing Center		Budget Year	2025
Division	Protective Services		
Function	28 - Information Technology		

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

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. **Employer contributions were updated to reflect the 2025 rates.**

Budget Prior Year Comparison						
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount	
Expenses						
2-121 Salaries and Wages	Increased	2.25%	\$ 292,120	\$ 305,960	\$ 312,844	
2-145 WCB	Increased	14.13%	6,159	6,810	7,772	
2-149 Employer Contributions	Increased	1.62%	60,251	69,497	70,622	
2-211 Travel & Subsistence	Unchanged	0.00%	371	1,500	1,500	
2-214 Memberships, Registrations & Training	Unchanged	0.00%	14,305	16,000	16,000	
2-217 Telephone	Unchanged	0.00%	3,443	4,500	4,500	
2-219-Hospitality	Unchanged	0.00%	152	500	500	
2-242 Technology	Increased	9.57%	684,780	752,746	824,780	
2-249 Other Professional	Increased	29.17%	45,000	48,000	62,000	
2-263 Equipment Rental	Increased	19.75%	48,204	55,688	66,688	
2-519 General Supplies	Increased	141.85%	30,644	46,600	112,700	
2-521 Fuel, Oil & Antifreeze	Increased	100.00%	1,130	1,500	3,000	
2-762 Infrass Transfer to Capital	Not used	0.00%	194,871	-	-	
Total Expenses	Increased	13.26%	\$ 1,381,430	\$ 1,309,300	\$ 1,482,907	

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
Infrastructure & Planning Services	\$	24,788,955	\$	53,655,049	-\$ 28,866,094
Transportation	\$	18,996,980	\$	32,394,527	-\$ 13,397,547
Street Lighting		-		206,933	- 206,933
Gravel		-		4,505,467	- 4,505,467
Bridges		-		3,553,424	- 3,553,424
Airport		102,489		425,160	- 322,671
Water		895,806		4,154,654	- 3,258,848
Wastewater		849,326		1,300,811	- 451,485
Solid Waste		3,487,898		5,658,605	- 2,170,708
Planning		47,500		1,046,512	- 999,012
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. ARO and amortization were updated to 2024 actuals. Utilities and insurance were adjusted for inflation, employer contributions reflect 2025 rates, and the facility job position was updated. Debenture interest and principal adjustments.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420-Sale of Goods & Services	Not used	0.00%	\$ 1,053	\$ -	\$ -
1-426 Dust Control Individuals	Unchanged	0.00%	169,427	11,000	11,000
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	93,283	105,000	105,000
1-840 Provincial Conditional Grants	Not used	0.00%	1,164,486	-	-
1-990 Other Revenues	Not used	0.00%	2,435	-	-
1-991 Offset Of Non Cash Item Amortization	Increased	36.64%	18,808,447	13,765,380	18,808,447
1-992 Offset Of ARO Accretion Expense	Decreased	98.73%	3,533	278,554	3,533
Total Revenues	Increased	33.67%	\$ 20,242,663	\$ 14,159,934	\$ 18,927,980
Expenses					
2-121 Salaries and Wages	Increased	12.65%	\$ 995,049	\$ 1,185,828	\$ 1,335,888
2-141-Admin Casual/Seasonal Wages	Increased	2.98%	4,892	18,131	18,671
2-145 WCB	Increased	22.59%	22,963	28,567	35,020
2-149 Employer Contributions	Increased	8.21%	202,940	270,131	292,298
2-211 Travel & Subsistence	Unchanged	0.00%	4,520	4,000	4,000
2-214 Memberships, Registrations & Training	Increased	185.71%	7,720	7,000	20,000
2-217 Telephone	Unchanged	0.00%	15,128	17,500	17,500
2-219 Hospitality	Unchanged	0.00%	493	2,000	2,000
2-235 Engineering	Increased	5.77%	82,964	130,000	137,500
2-242 Technology	Unchanged	0.00%	20,438	20,012	20,012
2-252 Facility Maintenance	Increased	36.28%	114,552	135,290	184,370
2-253 Equipment Maintenance	Unchanged	0.00%	1,735	2,000	2,000
2-255 Vehicle Maintenance	Increased	50.00%	26,644	20,000	30,000
2-263 Equipment Rental	Unchanged	0.00%	-	500	500
2-271 Licences & Permits	Increased	500.00%	1,382	2,000	12,000
2-274 Insurance Premiums	Increased	56.75%	60,224	39,382	61,730
2-512 Clothing & Footwear	Unchanged	0.00%	8,055	7,500	7,500
2-519 General Supplies	Unchanged	0.00%	4,231	7,500	7,500
2-521 Fuel, Oil & Antifreeze	Increased	20.00%	32,904	50,000	60,000
2-522 Tires, Batteries & Accessories	Increased	15.38%	5,265	6,500	7,500
2-524 Consumable Tools	Increased	33.33%	4,772	7,500	10,000
2-543 Natural Gas	Decreased	29.73%	82,106	120,928	84,979
2-544 Electricity	Decreased	15.53%	105,881	129,735	109,587
2-545 Other Utilities	Increased	89.70%	6,369	3,475	6,592
2-551 Small Inventory Items	Unchanged	0.00%	2,172	1,500	1,500
2-551 Infras Transfer to Capital	Not used	0.00%	396,806	-	-
2-764 Transfer to Reserves	Decreased	33.56%	8,254,934	840,415	558,365
2-831 Debenture Interest	Decreased	35.02%	18,531	18,817	12,228
2-832 Debenture Principal	Increased	4.41%	149,320	149,320	155,909
2-900 Amortization	Increased	36.64%	18,808,447	13,765,380	18,808,447
2-901 Accretion Expense	Decreased	98.73%	3,533	278,554	3,533
2-990 Loss on Sales	Not used	0.00%	- 52,215	-	-
Total Expenses	Increased	27.43%	\$ 29,392,757	\$ 17,269,467	\$ 22,007,129
Net Total		0.98%	-\$ 9,150,094	-\$ 3,109,532	-\$ 3,079,149

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. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-920 Transfer from Reserves	Decreased	59.17%	\$ -	\$ 169,000	\$ 69,000
Total Revenues	Decreased	59.17%	\$ -	\$ 169,000	\$ 69,000
Expenses					
2-121 Salaries and Wages	Increased	3.15%	\$ 786,590	\$ 871,912	\$ 899,413
2-145 WCB	Increased	18.42%	21,372	21,243	25,157
2-149 Employer Contributions	Increased	3.06%	173,227	188,811	194,583
2-237 Gravel Patching	Increased	33.33%	7,236	15,000	20,000
2-240 Sign Installation	Unchanged	0.00%	18,063	8,500	8,500
2-243 Brushing	Unchanged	0.00%	181,993	185,150	185,150
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	88,507	100,000	100,000
2-245 Paved Road Maintenance Summer	Unchanged	0.00%	179,249	185,560	185,560
2-250 Railway Crossing Maintenance	Unchanged	0.00%	-	79,000	79,000
2-251 Grounds Maintenance	Increased	10.46%	141,782	153,000	169,000
2-253 Equipment Maintenance	Increased	200.00%	408	1,000	3,000
2-255 Vehicle Maintenance	Increased	33.33%	97,122	90,000	120,000
2-256 Dust Control	Increased	13.33%	81,238	75,000	85,000
2-257 Gravel Road Maintenance Winter	Unchanged	0.00%	146,633	154,000	154,000
2-258 Gravel Road Maintenance Summer	Unchanged	0.00%	8,901	20,000	20,000
2-259 Ditching	Unchanged	0.00%	2,034	9,500	9,500
2-263 Equipment Rental	Unchanged	0.00%	1,031	1,000	1,000
2-519 General Supplies	Unchanged	0.00%	1,524	2,500	2,500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	177,983	185,000	185,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	20,149	16,000	16,000
2-524 Consumable Tools	Unchanged	0.00%	2,719	3,000	3,000
2-536 Beaver Control Materials	Unchanged	0.00%	14,428	15,000	15,000
2-539 Construction Maintenance Materials	Decreased	73.91%	-	115,000	30,000
Total Expenses	Increased	0.61%	\$ 2,152,188	\$ 2,495,176	\$ 2,510,363
Net Total		4.95%	-\$ 2,152,188	-\$ 2,326,176	-\$ 2,441,363

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. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries and Wages	Increased	4.17%	\$ 1,009,648	\$ 1,021,461	\$ 1,064,020
2-145 WCB	Increased	19.75%	26,945	25,037	29,982
2-149 Employer Contributions	Increased	3.61%	192,669	225,920	234,083
2-237 Gravel Patching	Increased	25.00%	76,668	100,000	125,000
2-240 Sign Installation	Increased	12.50%	16,968	20,000	22,500
2-241 Approach Construction	Not used	0.00%	855	-	-
2-243 Brushing	Increased	2.62%	128,813	185,150	190,000
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	606,249	500,000	500,000
2-245 Paved Road Maintenance Summer	Unchanged	0.00%	326,260	340,950	340,950
2-250 Railway Crossing Maintenance	Unchanged	0.00%	82,862	80,000	80,000
2-251 Grounds Maintenance	Increased	9.97%	269,961	291,000	320,000
2-253 Equipment Maintenance	Unchanged	0.00%	417	2,000	2,000
2-255 Vehicle Maintenance	Unchanged	0.00%	138,843	150,000	150,000
2-256 Dust Control	Increased	4.55%	565,891	550,000	575,000
2-257 Gravel Road Maintenance Winter	Increased	20.81%	1,101,766	745,000	900,000
2-258 Gravel Road Maintenance Summer	Increased	9.98%	2,860,690	2,636,870	2,900,000
2-259 Ditching	Unchanged	0.00%	11,630	50,000	50,000
2-263 Equipment Rental	Unchanged	0.00%	3,067	3,500	3,500
2-519 General Supplies	Unchanged	0.00%	8,326	10,000	10,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	240,325	250,000	250,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	25,760	25,000	25,000
2-524 Consumable Tools	Unchanged	0.00%	3,486	5,000	5,000
2-536 Beaver Control Materials	Unchanged	0.00%	13,431	15,000	15,000
2-539 Construction Maintenance Materials	Decreased	29.17%	71,002	120,000	85,000
Total Expenses	Increased	7.14%	\$ 7,782,535	\$ 7,351,888	\$ 7,877,035

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 Actuals + CPI Energy Index.

Budget Prior Year Comparison

32-15-18 Street Lights Evansburg

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	3.20%	\$ 71,068	\$ 71,275	\$ 73,555
Total Expenses	Increased	3.20%	\$ 71,068	\$ 71,275	\$ 73,555

32-15-29 Street Lights Wildwood

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	5.69%	\$ 49,776	\$ 48,745	\$ 51,518
Total Expenses	Increased	5.69%	\$ 49,776	\$ 48,745	\$ 51,518

32-15-31 Street Lights Mackay

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Decreased	15.40%	\$ 1,929	\$ 2,360	\$ 1,997
Total Expenses	Decreased	15.40%	\$ 1,929	\$ 2,360	\$ 1,997

32-15-32 Street Lights Niton

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	5.66%	\$ 12,660	\$ 12,401	\$ 13,103
Total Expenses	Increased	5.66%	\$ 12,660	\$ 12,401	\$ 13,103

Costing Center Summary

32-15-## Street Lights All Locations

32-15-44 Street Lights Peers

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	5.77%	\$ 16,644	\$ 16,286	\$ 17,226
Total Expenses	Increased	5.77%	\$ 16,644	\$ 16,286	\$ 17,226

32-15-79 Street Lights Marlboro

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	5.32%	\$ 6,062	\$ 5,957	\$ 6,274
Total Expenses	Increased	5.32%	\$ 6,062	\$ 5,957	\$ 6,274

32-15-81 Street Lights Robb

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	14.68%	\$ 23,360	\$ 21,084	\$ 24,178
Total Expenses	Increased	14.68%	\$ 23,360	\$ 21,084	\$ 24,178

32-15-83 Street Lights Cadomin

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	4.75%	\$ 11,004	\$ 10,872	\$ 11,389
Total Expenses	Increased	4.75%	\$ 11,004	\$ 10,872	\$ 11,389

32-15-87 Street Lights Brule

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-544 Electricity	Increased	5.57%	\$ 7,434	\$ 7,288	\$ 7,694
Total Expenses	Increased	5.57%	\$ 7,434	\$ 7,288	\$ 7,694

Costing Center Summary

32-30-## Gravel All Locations

Costing Center	32-30-## Gravel All	Budget Year	2025
Division	Infrastructure & Planning		
Function	32 - Transportation		

Description

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

Summary of Changes

Changes based on current road conditions, historical maintenance actuals and future needs to maintain roadways. Increase reflects costs related to the Niton-Mackay Gravel Supply.

Budget Prior Year Comparison

32-30-11 Gravel Entwistle

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-235 Engineering	Unchanged	0.00%	\$ 2,124	\$ 40,000	\$ 40,000
2-236 Regravel	Increased	2.95%	307,769	456,720	470,195
2-555 Gravel Purchase	Increased	11.62%	543,149	577,280	644,355
Total Expenses	Increased	7.50%	\$ 853,041	\$ 1,074,000	\$ 1,154,550

32-30-44 Gravel General

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-236 Regravel	Decreased	2.92%	\$ 217,334	\$ 263,450	\$ 255,750
2-555 Gravel Purchase	Increased	28.83%	307,778	308,550	397,500
Total Expenses	Increased	14.20%	\$ 525,112	\$ 572,000	\$ 653,250

32-30-45 Gravel Williamson

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
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
Total Expenses	Increased	9.29%	\$ 219,782	\$ 372,400	\$ 407,000

32-30-53 Gravel Wolf Lake

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

Costing Center Summary

32-30-## Gravel All Locations

32-30-55 Gravel Rosevear

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-236 Regravel	Decreased	3.76%	\$ 174,576	\$ 204,600	\$ 196,900
2-555 Gravel Purchase	Decreased	6.67%	565,908	544,500	508,200
Total Expenses	Decreased	5.87%	\$ 740,484	\$ 749,100	\$ 705,100

32-30-79 Gravel Dandurand

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-236 Regravel	Increased	9.86%	\$ 184,195	\$ 176,220	\$ 193,600
2-555 Gravel Purchase	Increased	9.90%	207,057	306,624	336,967
Total Expenses	Increased	9.88%	\$ 391,252	\$ 482,844	\$ 530,567

32-30-85 Gravel Westridge

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-236 Regravel	Unchanged	0.00%	\$ 15,461	\$ 15,000	\$ 15,000
2-555 Gravel Purchase	Unchanged	0.00%	21,629	20,000	20,000
Total Expenses	Unchanged	0.00%	\$ 37,090	\$ 35,000	\$ 35,000

Costing Center Summary

32-50-00 Bridges General

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

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

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

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-840-Provincial Conditional Grants	Not used	0.00%	\$ -	\$ -	\$ -
1-920 Transfer from Reserves	Decreased	100.00%	-	370,100	-
Total Revenues	Decreased	100.00%	\$ -	\$ 370,100	\$ -
Expenses					
2-235 Engineering	Decreased	12.70%	\$ 58,693	\$ 126,000	\$ 110,000
2-539 Construction Maintenance Materials	Decreased	39.09%	337,629	820,900	500,000
2-464 Transfer to Reserves	Unchanged	0.00%	2,943,424	2,943,424	2,943,424
Total Expenses	Decreased	8.66%	\$ 3,339,746	\$ 3,890,324	\$ 3,553,424

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. Natural gas and electricity were adjusted based on 2024 actuals + inflation, and insurance premiums reflect 2024 actuals with a 2.5% adjustment. Updates also reflect the final budget cost share from the Town of Edson, and employer contributions were adjusted to 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 111,318	\$ 79,389	\$ 79,389
1-560 Leases & Rentals	Increased	71.11%	12,660	13,500	23,100
Total Revenues	Increased	10.33%	\$ 123,978	\$ 92,889	\$ 102,489
Expenses					
2-121 Salaries and Wages	Increased	6.49%	\$ 80,436	\$ 80,471	\$ 85,693
2-145 WCB	Increased	22.72%	2,174	1,968	2,415
2-149 Employer Contributions	Increased	4.31%	18,518	19,155	19,980
2-211 Travel & Subsistence	Not used	0.00%	300	-	-
2-214 Memberships, Registrations & Training	Unchanged	0.00%	200	650	650
2-217 Telephone	Unchanged	0.00%	5,072	4,450	4,450
2-244 Paved Road Maintenance Winter	Increased	150.00%	-	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%	4,410	10,000	10,000
2-251 Grounds Maintenance	Unchanged	0.00%	3,255	5,000	5,000
2-252 Facility Maintenance	Decreased	69.16%	86,256	113,500	35,000
2-255 Vehicle Maintenance	Unchanged	0.00%	3,198	8,500	8,500
2-271 Licences & Permits	Increased	102.70%	413	370	750
2-274 Insurance Premiums	Increased	58.38%	4,730	3,061	4,848
2-513 Janitorial	Unchanged	0.00%	-	500	500
2-519 General Supplies	Increased	172.73%	225	275	750
2-521 Fuel, Oil & Antifreeze	Increased	16.67%	13,219	15,000	17,500
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	198	2,500	2,500
2-524 Consumable Tools	Unchanged	0.00%	-	350	350
2-543 Natural Gas	Decreased	21.37%	5,803	7,639	6,007
2-544 Electricity	Decreased	16.82%	8,590	10,688	8,891
2-731 Contribution to Local Government	Increased	15.72%	164,705	163,221	188,876
2-762 Infras Transfer to Capital	Not used	0.00%	26,317	-	-
Total Expenses	Decreased	7.83%	\$ 434,019	\$ 461,298	\$ 425,160
Net Total		12.42%	-\$ 310,041	\$ 368,409	\$ 322,671

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. ARO and amortization were updated to 2024 actuals. Insurance premiums reflect 2024 actuals + 2.5% inflation, and employer contributions were adjusted to 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 1,042	\$ 2,000	\$ 2,000
1-510 Penalties & Costs	Unchanged	0.00%	2,570	3,000	3,000
1-991 Offset Of Non Cash Item Amortization	Decreased	0.76%	512,823	516,769	512,823
1-992 Offset Of ARO Accretion Expense	Increased	10.12%	13,283	12,062	13,283
Total Revenues	Decreased	0.51%	\$ 529,719	\$ 533,831	\$ 531,106
Expenses					
2-121 Salaries and Wages	Increased	0.96%	\$ 275,641	\$ 297,948	\$ 300,800
2-145 WCB	Increased	15.60%	7,406	7,092	8,198
2-149 Employer Contributions	Increased	1.66%	58,431	63,750	64,810
2-211 Travel & Subsistence	Unchanged	0.00%	1,786	5,000	5,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	4,644	5,000	5,000
2-217 Telephone	Unchanged	0.00%	7,447	8,750	8,750
2-242 Technology	Increased	8.42%	13,156	47,973	52,011
2-249 Other Professional	Increased	6.07%	40,634	247,000	262,000
2-252 Facility Maintenance	Unchanged	0.00%	-	1,000	1,000
2-253 Equipment Maintenance	Unchanged	0.00%	6,522	7,500	7,500
2-255 Vehicle Maintenance	Decreased	20.00%	30,241	20,000	16,000
2-274 Insurance Premiums	Increased	71.97%	18,823	11,219	19,294
2-512 Clothing & Footwear	Unchanged	0.00%	680	1,000	1,000
2-519 General Supplies	Unchanged	0.00%	2,307	7,000	7,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	50,800	50,000	50,000
2-522 Tires, Batteries & Accessories	New this year	100.00%	-	-	9,000
2-551 Small Inventory Items	Unchanged	0.00%	1,603	2,000	2,000
2-764 Transfer to Reserves	Unchanged	0.00%	2,165,005	2,165,005	2,165,005
2-831 Debenture Interest	Not used	0.00%	- 95	-	-
2-900 Amortization	Decreased	0.76%	512,823	516,769	512,823
2-901 ARO Accretion Expense	Increased	10.12%	13,283	12,062	13,283
2-990 Loss on Sales	Not used	0.00%	- 3,011	-	-
Total Expenses	Increased	0.99%	\$ 3,208,126	\$ 3,476,068	\$ 3,510,473
Net Total		1.26%	-\$ 2,678,408	\$ 2,942,237	\$ 2,979,367

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. Natural gas and electricity were adjusted based on 2024 actuals + a 3.5% CPI increase. Debenture interest and principal adjustments for Peers.

Budget Prior Year Comparison

41-10-18 Water Evansburg

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 199,593	\$ 196,200	\$ 196,200
Total Revenues	Unchanged	0.00%	\$ 199,593	\$ 196,200	\$ 196,200
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 933	\$ 900	\$ 900
2-252 Facility Maintenance	Unchanged	0.00%	42,153	42,000	42,000
2-253 Equipment Maintenance	Increased	6.80%	77,373	88,300	94,300
2-519 General Supplies	Unchanged	0.00%	3,436	3,000	3,000
2-531 Chemicals	Unchanged	0.00%	8,317	8,200	8,200
2-539 Construction Maintenance Materials	Unchanged	0.00%	2,038	5,000	5,000
2-543 Natural Gas	Decreased	14.99%	4,063	4,947	4,205
2-544 Electricity	Decreased	12.64%	23,739	28,126	24,570
Total Expenses	Increased	0.94%	\$ 162,054	\$ 180,473	\$ 182,175
Net Total		10.83%	\$ 37,539	\$ 15,727	\$ 14,025

41-10-29 Water Wildwood

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 88,790	\$ 71,500	\$ 71,500
Total Revenues	Unchanged	0.00%	\$ 88,790	\$ 71,500	\$ 71,500
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 4,882	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Increased	15.47%	31,197	64,950	75,000
2-519 General Supplies	Unchanged	0.00%	444	2,000	2,000
2-521 Fuel, Oil & Antifreeze	Not used	0.00%	288	-	-
2-531 Chemicals	Unchanged	0.00%	9,299	8,200	8,200
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	5,500	5,500
2-543 Natural Gas	Decreased	8.78%	4,260	4,833	4,409
2-544 Electricity	Increased	3.48%	8,405	8,406	8,699
Total Expenses	Increased	10.08%	\$ 58,775	\$ 98,390	\$ 108,308
Net Total		36.89%	\$ 30,015	-\$ 26,890	-\$ 36,808

Costing Center Summary

41-10-## Water All Locations

41-10-44 Water Peers

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 28,347	\$ 41,300	\$ 41,300
Total Revenues	Unchanged	0.00%	\$ 28,347	\$ 41,300	\$ 41,300
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 2,808	\$ 5,000	\$ 5,000
2-252 Facility Maintenance	Decreased	44.12%	10,259	17,000	9,500
2-253 Equipment Maintenance	Increased	40.00%	27,835	25,000	35,000
2-519 General Supplies	Unchanged	0.00%	303	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Increased	117.51%	8,537	3,770	8,200
2-531 Chemicals	Increased	33.33%	9,255	7,500	10,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	2,000	2,000
2-543 Natural Gas	Decreased	34.58%	8,077	12,778	8,359
2-544 Electricity	Decreased	14.61%	23,454	28,429	24,275
2-831 Debenture Interest	Decreased	8.10%	27,170	27,170	24,971
2-832 Debenture Principal	Increased	5.31%	41,436	41,436	43,635
Total Expenses	Increased	0.50%	\$ 159,133	\$ 171,083	\$ 171,940
Net Total		0.66%	-\$ 130,785	-\$ 129,783	-\$ 130,640

41-10-79 Water Marlboro

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 8,809	\$ 23,600	\$ 23,600
Total Revenues	Unchanged	0.00%	\$ 8,809	\$ 23,600	\$ 23,600
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,860	\$ 1,850	\$ 1,850
2-252 Facility Maintenance	Unchanged	0.00%	1,717	2,500	2,500
2-253 Equipment Maintenance	Increased	31.58%	33,074	19,000	25,000
2-519 General Supplies	Unchanged	0.00%	190	1,000	1,000
2-531 Chemicals	Unchanged	0.00%	3,052	4,700	4,700
2-543 Natural Gas	Decreased	26.65%	1,177	1,661	1,218
2-544 Electricity	Decreased	4.50%	5,613	6,084	5,810
Total Expenses	Increased	14.36%	\$ 46,684	\$ 36,794	\$ 42,078
Net Total		40.04%	-\$ 37,875	-\$ 13,194	-\$ 18,478

41-10-83 Water Cadomin

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-217 Telephone	Decreased	66.67%	\$ 329	\$ 1,800	\$ 600
2-252 Facility Maintenance	Unchanged	0.00%	3,979	4,500	4,500
2-253 Equipment Maintenance	Unchanged	0.00%	32,056	43,500	43,500
2-519 General Supplies	Unchanged	0.00%	422	500	500
2-531 Chemicals	Unchanged	0.00%	1,365	2,200	2,200
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	2,000	2,000
2-544 Electricity	Decreased	22.08%	4,387	5,827	4,541
Total Expenses	Decreased	4.12%	\$ 42,538	\$ 60,327	\$ 57,841

Costing Center Summary

41-10-## Water All Locations

41-10-87 Water Brule

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 32,200	\$ 32,100	\$ 32,100
Total Revenues	Unchanged	0.00%	\$ 32,200	\$ 32,100	\$ 32,100
Expenses					
2-217 Telephone	Decreased	50.00%	\$ 806	\$ 1,680	\$ 840
2-252 Facility Maintenance	Unchanged	0.00%	3,753	5,500	5,500
2-253 Equipment Maintenance	Increased	85.71%	33,058	35,000	65,000
2-519 General Supplies	Unchanged	0.00%	353	1,000	1,000
2-531 Chemicals	Unchanged	0.00%	2,565	3,000	3,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	2,000	2,000
2-543 Natural Gas	Decreased	29.99%	1,217	1,800	1,260
2-544 Electricity	Decreased	9.03%	3,129	3,561	3,239
Total Expenses	Increased	52.85%	\$ 44,881	\$ 53,540	\$ 81,839
Net Total		131.99%	-\$ 12,682	-\$ 21,440	-\$ 49,739

Costing Center Summary

42-10-00 Wastewater General

Costing Center	42-10-00 Wastewater	Budget Year	2025
Division	Infrastructure & Planning		
Function	42 - Wastewater		

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

Summary of Changes
Minimal increase. ARO and amortization were updated to 2024 actuals. Insurance premiums reflect 2024 actuals + 2.5% inflation, and employer contributions were adjusted to 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-991 Offset Of Non Cash Item Amortization	Increased	3.50%	\$ 372,516	\$ 359,919	\$ 372,516
1-992 Offset Of ARO Accretion Expense	Increased	10.46%	181,100	163,944	181,100
Total Revenues	Increased	5.68%	\$ 553,616	\$ 523,862	\$ 553,616
Expenses					
2-121 Salaries and Wages	Increased	0.96%	\$ 275,642	\$ 297,948	\$ 300,800
2-145 WCB	Increased	15.60%	7,406	7,092	8,198
2-149 Employer Contributions	Increased	1.66%	58,440	63,750	64,810
2-249 Other Professional	Unchanged	0.00%	3,964	12,000	12,000
2-252 Facility Maintenance	Unchanged	0.00%	99,802	147,000	147,000
2-274 Insurance Premiums	Increased	74.81%	5,435	3,187	5,571
2-519 General Supplies	Decreased	40.00%	-	5,000	3,000
2-762 Infrass Transfer to Capital	Not used	0.00%	1,000,000	-	-
2-900 Amortization	Increased	3.50%	372,516	359,919	372,516
2-901 ARO Accretion Expense	Increased	10.46%	181,100	163,944	181,100
Total Expenses	Increased	3.32%	\$ 2,004,306	\$ 1,059,840	\$ 1,094,995
Net Total		1.01%	-\$ 1,450,690	-\$ 535,977	-\$ 541,379

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. Natural gas and electricity were adjusted based on 2024 actuals + a 3.5% CPI increase.

Budget Prior Year Comparison

42-10-18 Wastewater Evansburg

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 119,230	\$ 101,800	\$ 101,800
Total Revenues	Unchanged	0.00%	\$ 119,230	\$ 101,800	\$ 101,800
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 650	\$ 650
2-252 Facility Maintenance	Decreased	66.67%	94,036	75,000	25,000
2-519 General Supplies	Unchanged	0.00%	1,073	1,000	1,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	5,000	5,000	5,000
2-543 Natural Gas	Decreased	12.19%	963	1,135	997
2-544 Electricity	Decreased	16.57%	9,217	11,433	9,539
Total Expenses	Decreased	55.23%	\$ 110,288	\$ 94,218	\$ 42,186
Net Total		686.27%	\$ 8,942	\$ 7,582	\$ 59,614

42-10-29 Wastewater Wildwood

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 38,025	\$ 33,500	\$ 33,500
Total Revenues	Unchanged	0.00%	\$ 38,025	\$ 33,500	\$ 33,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 650	\$ 650
2-219 Hospitality	Not used	0.00%	660	-	-
2-252 Facility Maintenance	Increased	44.23%	19,031	10,400	15,000
2-253 Equipment Maintenance	Unchanged	0.00%	2,151	3,500	3,500
2-519 General Supplies	Unchanged	0.00%	308	600	600
2-539 Construction Maintenance Materials	Unchanged	0.00%	2,200	4,000	4,000
2-544 Electricity	Decreased	3.86%	10,655	11,470	11,028
Total Expenses	Increased	13.58%	\$ 35,005	\$ 30,620	\$ 34,778
Net Total		144.36%	\$ 3,020	\$ 2,880	-\$ 1,278

Costing Center Summary

42-10-## Wastewater All Locations

42-10-32 Wastewater Niton

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 11,443	\$ 10,450	\$ 10,450
Total Revenues	Unchanged	0.00%	\$ 11,443	\$ 10,450	\$ 10,450
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 6,865	\$ 7,500	\$ 7,500
2-253 Equipment Maintenance	Unchanged	0.00%	-	250	250
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	500	500
Total Expenses	Unchanged	0.00%	\$ 6,865	\$ 8,250	\$ 8,250
Net Total		0.00%	\$ 4,579	\$ 2,200	\$ 2,200

42-10-44 Wastewater Peers

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 17,106	\$ 71,100	\$ 71,100
Total Revenues	Unchanged	0.00%	\$ 17,106	\$ 71,100	\$ 71,100
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 21,901	\$ 34,000	\$ 34,000
2-253 Equipment Maintenance	Unchanged	0.00%	-	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	752	500	500
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	500	500
Total Expenses	Unchanged	0.00%	\$ 22,652	\$ 36,000	\$ 36,000
Net Total		0.00%	-\$ 5,546	\$ 35,100	\$ 35,100

42-10-55 Wastewater Pinedale

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 6,086	\$ 5,450	\$ 5,450
Total Revenues	Unchanged	0.00%	\$ 6,086	\$ 5,450	\$ 5,450
Expenses					
2-252 Facility Maintenance	Increased	83.33%	\$ 2,157	\$ 3,000	\$ 5,500
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	500	500
Total Expenses	Increased	71.43%	\$ 2,157	\$ 3,500	\$ 6,000
Net Total		128.21%	\$ 3,929	\$ 1,950	-\$ 550

Costing Center Summary

42-10-## Wastewater All Locations

42-10-81 Wastewater Robb

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 46,768	\$ 60,500	\$ 60,500
Total Revenues	Unchanged	0.00%	\$ 46,768	\$ 60,500	\$ 60,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 784	\$ 725	\$ 725
2-252 Facility Maintenance	Unchanged	0.00%	13,005	16,000	16,000
2-253 Equipment Maintenance	Unchanged	0.00%	4,971	9,000	9,000
2-519 General Supplies	Unchanged	0.00%	-	100	100
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	750	750
2-543 Natural Gas	Decreased	35.23%	703	1,123	727
2-544 Electricity	Increased	39.47%	6,014	4,463	6,224
Total Expenses	Increased	4.25%	\$ 25,476	\$ 32,160	\$ 33,526
Net Total		4.82%	\$ 21,292	\$ 28,340	\$ 26,974

42-10-83 Wastewater Cadomin

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 14,553	\$ 12,910	\$ 12,910
Total Revenues	Unchanged	0.00%	\$ 14,553	\$ 12,910	\$ 12,910
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 4,048	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Unchanged	0.00%	32,813	29,000	29,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	1,000	1,000
2-544 Electricity	Increased	20.04%	10,218	8,811	10,576
Total Expenses	Increased	4.08%	\$ 47,079	\$ 43,311	\$ 45,076
Net Total		5.81%	-\$ 32,526	-\$ 30,401	-\$ 32,166

Costing Center Summary

43-10-00 Solid Waste General

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

Description

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

Summary of Changes

Increase in expenses is due facility maintenance and the inclusion of a possible implementation plan for transfer station and recycle depot. Changes reflect compensation received from Circular Materials, adjusted licensing and permitting based on historical trends, added costs for data connectivity at transfer stations, and updates for ARO, amortization, and employer contributions. Utility and insurance costs were updated based on 2024 actuals + inflation adjustments.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-920 Transfer from Reserves	Increased	10.00%	\$ 1,915	\$ 50,000	\$ 55,000
1-990 Other Revenues	New this year	100.00%	-	-	135,000
1-991 Offset Of Non Cash Item Amortization	Increased	9.32%	51,561	47,164	51,561
1-992 Offset Of ARO Accretion Expense	Increased	36.65%	38,500	28,175	38,500
Total Revenues	Increased	123.44%	\$ 91,976	\$ 125,339	\$ 280,061
Expenses					
2-121 Salaries and Wages	Decreased	7.56%	\$ 35,791	\$ 38,631	\$ 35,713
2-145 WCB	Increased	15.24%	1,120	844	973
2-149 Employer Contributions	Decreased	3.91%	7,376	7,695	7,394
2-242 Technology	New this year	100.00%	-	-	9,000
2-249 Other Professional	Increased	200.00%	51,618	50,000	150,000
2-252 Facility Maintenance	Increased	3.34%	1,637,648	1,581,217	1,634,073
2-271 Licences & Permits	Decreased	90.00%	1,915	50,000	5,000
2-274 Insurance Premiums	Increased	56.68%	13,513	8,840	13,850
2-519 General Supplies	Increased	129.73%	9,074	3,700	8,500
2-539 Construction Maintenance Materials	Unchanged	0.00%	1,480	6,500	6,500
2-544 Electricity	New this year	100.00%	-	-	3,600
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	Increased	36.65%	38,500	28,175	38,500
2-901 ARO Accretion Expense	Increased	9.32%	51,561	47,164	51,561
Total Expenses	Increased	7.56%	\$ 1,912,135	\$ 1,888,807	\$ 2,031,681
Net Total		0.67%	-\$ 1,820,159	-\$ 1,763,468	-\$ 1,751,620

Costing Center Summary

43-10-## Solid Waste All Locations

Costing Center	43-10-## Solid Waste All	Budget Year	2025
Division	Infrastructure & Planning		
Function	43 - Solid Waste		

Description

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

Summary of Changes

Changes reflect increases driven by the Consumer Price Index (CPI) and estimated annual adjustments. Updates made based on the final budget cost share amount provided by the Town of Edson.

Budget Prior Year Comparison

43-10-18 Solid Waste Evansburg

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 77,134	\$ 77,803	\$ 80,137
Total Revenues	Increased	3.00%	\$ 77,134	77,803	80,137
Expenses					
2-252 Facility Maintenance	Increased	2.95%	\$ 66,798	\$ 70,240	\$ 72,310
Total Expenses	Increased	2.95%	\$ 66,798	70,240	72,310
Net Total		3.49%	\$ 10,336	7,563	7,827

43-10-29 Solid Waste Wildwood

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 29,532	\$ 30,277	\$ 31,185
Total Revenues	Increased	3.00%	\$ 29,532	\$ 30,277	\$ 31,185
Expenses					
2-252 Facility Maintenance	Increased	3.00%	\$ 28,813	\$ 30,650	\$ 31,570
Total Expenses	Increased	3.00%	\$ 28,813	\$ 30,650	\$ 31,570
Net Total		3.01%	\$ 719	-\$ 373	-\$ 384

43-10-67 Solid Waste Edson

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-731 Contracted Services (Recycling	Increased	2.00%	\$ 239,556	\$ 239,747	\$ 244,542
2-731 Contribution to Local Government	Increased	64.08%	162,617	110,915	181,989
Total Expenses	Increased	21.64%	\$ 402,172	\$ 350,662	\$ 426,531

Costing Center Summary

43-10-85 West Yellowhead Regional Waste Management Authority

Costing Center	43-10-85 WYRWMA	Budget Year	2025
Division	Infrastructure & Planning		
Function	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. Employer contributions were updated to reflect 2025 rates.

43-10-85 West Yellowhead Regional Waste Management Authority

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenue					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 150,000	\$ 150,000	\$ 150,000
1-420 Sale of Goods & Services	Increased	12.59%	4,740,761	2,101,900	2,366,500
1-510 Penalties & Costs	Unchanged	0.00%	17,438	16,000	16,000
1-550 Interest	Not used	0.00%	233,655	-	-
1-920 Transfer from Reserves	Unchanged	0.00%	8,450	60,000	60,000
1-990 Other Revenues	Unchanged	0.00%	-	35,000	35,000
1-991 Offset Of Non Cash Item Amortization	Decreased	38.69%	236,060	385,000	236,060
1-992 Offset Of ARO Accretion Expense	New this year	100.00%	232,954	-	232,954
Total Revenue	Increased	12.69%	\$ 5,619,318	\$ 2,747,900	\$ 3,096,514
Expenses					
2-121 Salaries and Wages	Decreased	8.31%	\$ 83,512	\$ 81,946	\$ 75,135
2-145 WCB	Increased	15.24%	2,614	1,970	2,270
2-149 Employer Contributions	Decreased	4.07%	17,215	17,259	16,556
2-211 Travel & Susbsistence	Unchanged	0.00%	172	3,082	3,082
2-214 Memberships, Registrations & Training	Unchanged	0.00%	2,174	2,500	2,500
2-216 Postage & Courier	Unchanged	0.00%	40	1,082	1,082
2-217 Telephone	Increased	14.36%	3,445	2,186	2,500
2-221 Advertising	Unchanged	0.00%	-	1,071	1,071
2-233 Audit	Increased	14.29%	22,000	17,500	20,000
2-235 Engineering	Increased	28.34%	53,283	56,100	72,000
2-242 Technology	Unchanged	0.00%	2,961	3,500	3,500
2-249 Other Professional	Increased	6.44%	982,769	863,427	919,044
2-251 Grounds Maintenance	Increased	64.11%	204,663	104,200	171,000
2-252 Facility Maintenance	Increased	3.00%	14,900	7,000	7,210
2-253 Equipment Maintenance	Increased	4.58%	114,065	126,545	132,341
2-262 Facility Rental	Unchanged	0.00%	249	2,000	2,000
2-263 Equipment Rental	Unchanged	0.00%	-	8,000	8,000
2-271 Licences & Permits	Increased	14.29%	42,040	42,000	48,000
2-274 Insurance Premiums	Unchanged	0.00%	1,498	10,000	10,000
2-519 General Supplies	Unchanged	0.00%	2,038	2,000	2,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	2,459	10,000	10,000
2-544 Electricity	Increased	4.84%	7,982	7,880	8,262
2-764 Transfer to Reserves	Increased	12.02%	3,585,479	984,003	1,102,297
2-814 Service Charges and Exchange	Unchanged	0.00%	4,745	5,150	5,150
2-900 Amortization	Decreased	38.69%	236,060	385,000	236,060
2-901 Accretion Expense	New this year	100.00%	232,954	-	232,954
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	2,500	2,500
Total Expenses	Increased	12.69%	\$ 5,619,318	\$ 2,747,900	\$ 3,096,514
Net Total			\$ -	\$ -	\$ -

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. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	20.00%	\$ 4,160	\$ 7,500	\$ 9,000
1-520 Licences, Permits, Appeal Fees	Increased	25.00%	35,505	20,000	25,000
1-525 Subdivision Permits & Fees	Decreased	20.00%	14,750	15,000	12,000
1-920 Transfer from Reserves	Decreased	100.00%	-	12,500	-
Total Revenues	Decreased	16.36%	\$ 54,415	\$ 55,000	\$ 46,000
Expenses					
2-121 Salaries and Wages	Increased	0.62%	\$ 545,129	\$ 710,362	\$ 714,736
2-145 WCB	Increased	16.28%	13,946	16,632	19,340
2-149 Employer Contributions	Increased	0.21%	124,870	151,661	151,985
2-211 Travel & Subsistence	New this year	100.00%	659	-	1,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	5,807	6,000	6,000
2-217 Telephone	Unchanged	0.00%	2,315	1,350	1,350
2-219 Hospitality	Unchanged	0.00%	474	250	250
2-240 Sign Installation	Increased	125.00%	3,807	4,000	9,000
2-249 Other Professional	Decreased	9.09%	59,960	137,500	125,000
2-519 General Supplies	Unchanged	0.00%	120	500	500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	2,935	3,000	3,000
Total Expenses	Increased	0.09%	\$ 760,023	\$ 1,031,255	\$ 1,032,162
Net Total		1.01%	-\$ 705,608	-\$ 976,255	-\$ 986,162

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 Actual	2024 Amount	2025 Amount
Revenues					
1-520 Licences, Permits, Appeal Fees	Increased	66.67%	\$ 800	\$ 900	\$ 1,500
Total Revenues	Increased	66.67%	\$ 800	\$ 900	\$ 1,500
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 2,773	\$ 4,000	\$ 4,000
2-211 Travel & Subsistence	Unchanged	0.00%	105	1,000	1,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	1,250	5,000	5,000
2-219 Hospitality	Unchanged	0.00%	293	600	600
2-249 Other Professional	Unchanged	0.00%	-	3,750	3,750
Total Expenses	Unchanged	0.00%	\$ 4,421	\$ 14,350	\$ 14,350
Net Total		4.46%	-\$ 3,621	-\$ 13,450	-\$ 12,850

Costing Center Summary

66-10-00 Subdivision & Land Development General

Costing Center

66-10-00 Subdivision &

Division

Infrastructure & Planning

Function

66 - Subdivision & Land

Budget Year

2025

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 Actual	2024 Amount	2025 Amount
Revenues					
1-570 Land Sales & Cemetery Plots	Unchanged	0.00%	\$ 219	\$ 30,000	\$ 30,000
1-920 Transfer from Reserves	Increased	45.75%	1,734	260,000	378,956
Total Revenues	Increased	41.02%	\$ 1,953	\$ 290,000	\$ 408,956
Expenses					
2-249 Other Professional	Increased	45.58%	\$ 1,734	\$ 261,000	\$ 379,956
2-764 Transfer to Reserves	Unchanged	0.00%	219	29,000	29,000
Total Expenses	Increased	41.02%	\$ 1,953	\$ 290,000	\$ 408,956
Net Total		0.00%	\$ -	\$ -	\$ -

OPERATING OVERVIEW

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 Emphyrean 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
Community Services	\$ 2,010,808	\$ 9,695,869	-\$ 7,685,061
FCSS	\$ 406,100	\$ 1,124,720	-\$ 718,620
Cemeteries	8,782	54,582	- 45,800
Agriculture	267,998	1,445,853	- 1,177,855
Recreation	945,353	4,467,668	- 3,522,315
Parks & Campgrounds	240,772	1,265,851	- 1,025,079
Libraries	73,802	842,430	- 768,628
Historical Services	68,000	494,765	- 426,765

Costing Center Summary

51-10-00 FCSS General

Costing Center	51-10-00 FCSS General	Budget Year	2025
Division	Community Services		
Function	51 - Family & Community		

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

Summary of Changes
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. Insurance premiums were updated to reflect 2024 actuals + 2.5% inflation. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison									
Object		Changes	Percent Change	2024 Actual		2024 Amount	2025 Amount		
Revenues									
1-351	Local Government Contributions	Increased	2.56%	\$	57,352	\$	55,919	\$	57,353
1-429	Course Registrations	Unchanged	0.00%		2,820		4,080		4,080
1-590	Donations, Contributions, Rebates	Unchanged	0.00%		16,166		250		250
1-830	Federal Conditional Grants	Not used	0.00%		2,910		-		-
1-840	Provincial Conditional Grants	Unchanged	0.00%		329,417		329,417		329,417
1-991	Offset Of Non Cash Item Amortization	Not used	0.00%		-		-		-
Total Revenues		Increased	0.37%	\$	408,667	\$	389,666	\$	391,100
Expenses									
2-121	Salaries and Wages	Increased	4.02%	\$	211,251	\$	210,287	\$	218,740
2-141	Admin Casual/Seasonal Wages	Increased	3.01%		8,276		7,896		8,134
2-145	WCB	Increased	16.02%		4,870		4,838		5,613
2-149	Employer Contributions	Increased	2.74%		43,038		46,574		47,849
2-211	Travel & Subsistence	Increased	8.22%		2,278		3,650		3,950
2-214	Memberships, Registrations & Training	Increased	7.25%		6,034		6,900		7,400
2-217	Telephone	Unchanged	0.00%		2,176		1,480		1,480
2-219	Hospitality	Unchanged	0.00%		3,356		3,250		3,250
2-221	Advertising	Unchanged	0.00%		2,608		3,000		3,000
2-233	Audit	Unchanged	0.00%		1,500		1,500		1,500
2-249	Other Professional	Decreased	46.15%		15,970		39,000		21,000
2-255	Vehicle Maintenance	Decreased	26.67%		1,913		3,000		2,200
2-262	Facility Rental	Unchanged	0.00%		450		500		500
2-265	Vehicle Rental	Unchanged	0.00%		-		7,500		7,500
2-274	Insurance Premiums	Increased	1.06%		1,014		1,028		1,039
2-512	Clothing & Footwear	Decreased	40.00%		232		250		150
2-519	General Supplies	Increased	35.25%		6,952		6,950		9,400
2-521	Fuel, Oil & Antifreeze	Unchanged	0.00%		3,908		5,000		5,000
2-770	Contribution to Organizations	Unchanged	0.00%		22,573		30,500		30,500
2-900	Amortization	Not used	0.00%		-		-		-
Total Expenses		Decreased	1.28%	\$	338,397	\$	383,103	\$	378,204
Net Total			96.49%	\$	70,270	\$	6,563	\$	12,896

Costing Center Summary

51-10-67 FCSS Edson

Costing Center	51-10-67 FCSS Edson	Budget Year	2025
Division	Community Services		
Function	51 - Family & Community		

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

Summary of Changes
Based on agreement.

Budget Prior Year Comparison						
Object		Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses						
2-731	Contribution to Local Government	Increased	8.93%	\$ 114,968	\$ 135,536	\$ 147,639
Total Expenses		Increased	8.93%	\$ 114,968	\$ 135,536	\$ 147,639

Costing Center Summary

51-10-85 FCSS Hinton

Costing Center	51-10-85 FCSS Hinton	Budget Year	2025
Division	Community Services		
Function	51 - Family & Community		

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

Summary of Changes
Based on agreement. 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 Actual	2024 Amount	2025 Amount
Expenses						
2-731	Contribution to Local Government	Increased	35.48%	\$ 26,393	\$ 25,206	\$ 34,150
Total Expenses		Increased	35.48%	\$ 26,393	\$ 25,206	\$ 34,150

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 Actual	2024 Amount	2025 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 17,560	\$ 19,800	\$ 19,800
2-211 Travel & Subsistence	Unchanged	0.00%	6,357	8,900	8,900
2-214 Memberships, Registrations & Training	Increased	1.08%	3,370	3,700	3,740
Total Expenses	Increased	0.12%	\$ 27,287	\$ 32,400	\$ 32,440

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. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries and Wages	Increased	2.99%	\$ 88,171	\$ 88,896	\$ 91,553
2-149 Admin Casual/Seasonal Wages	Increased	2.98%	16,202	34,693	35,725
2-145 WCB	Increased	18.68%	2,770	3,289	3,903
2-149 Employer Contributions	Increased	2.98%	21,244	23,618	24,322
2-211 Travel & Subsistence	Unchanged	0.00%	362	1,400	1,400
2-214 Memberships, Registrations & Training	Unchanged	0.00%	312	900	900
2-217 Telephone	Unchanged	0.00%	757	696	696
2-219 Hospitality	Increased	56.67%	1,289	1,500	2,350
2-249 Other Professional	Unchanged	0.00%	3,537	5,000	5,000
2-262 Facility Rental	Unchanged	0.00%	-	400	400
2-265 Vehicle Rental	Unchanged	0.00%	547	1,500	1,500
2-519 General Supplies	Unchanged	0.00%	3,161	5,800	5,800
Total Expenses	Increased	3.49%	\$ 138,352	\$ 167,692	\$ 173,549

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. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-121 Salaries and Wages	Increased	2.99%	\$ 89,691	\$ 88,896	\$ 91,553
2-141 Admin Casual/Seasonal Wages	Increased	5.45%	22,944	26,462	27,905
2-145 WCB	Increased	19.32%	3,040	3,076	3,670
2-149 Employer Contributions	Increased	3.24%	18,147	22,758	23,494
2-211 Travel & Subsistence	Unchanged	0.00%	-	600	600
2-214 Memberships, Registrations & Training	Unchanged	0.00%	640	800	800
2-217 Telephone	Unchanged	0.00%	743	1,016	1,016
2-219 Hospitality	Unchanged	0.00%	2,198	2,200	2,200
2-249 Other Professional	Unchanged	0.00%	1,121	3,500	3,500
2-262 Facility Rental	Unchanged	0.00%	700	1,500	1,500
2-519 General Supplies	Decreased	15.71%	3,297	3,500	2,950
Total Expenses	Increased	3.16%	\$ 142,521	\$ 154,308	\$ 159,187

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. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison							
Object		Changes	Percent Change	2024 Actual		2024 Amount	2025 Amount
Revenues							
1-420	Sale of Goods & Services	Unchanged	0.00%	\$	13,907	\$	15,000
Total Revenues		Unchanged	0.00%	\$	13,907	\$	15,000
Expenses							
2-121	Salaries and Wages	Increased	2.99%	\$	88,919	\$	88,896
2-141	Admin Casual/Seasonal Wages	Increased	2.97%		38,753		46,300
2-145	WCB	Increased	18.68%		3,465		3,589
2-149	Employer Contributions	Increased	2.98%		23,172		24,536
2-211	Travel & Subsistence	Unchanged	0.00%		19,814		17,804
2-214	Memberships, Registrations & Training	Unchanged	0.00%		674		1,550
2-217	Telephone	Unchanged	0.00%		2,818		2,040
2-219	Hospitality	Unchanged	0.00%		2,792		3,750
2-249	Other Professional	Unchanged	0.00%		885		1,200
2-265	Vehicle Rental	Unchanged	0.00%		1,045		2,000
2-512	Clothing & Footwear	New this year	100.00%		-		-
2-519	General Supplies	Decreased	40.82%		2,364		2,450
Total Expenses		Increased	2.80%	\$	184,701	\$	194,115
Net Total			3.03%	-\$	170,794	-\$	179,115

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 Actual	2024 Amount	2025 Amount		
Revenues							
1-420 Sale of Goods & Services	Decreased	38.89%	\$ 6,750	\$ 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		
Total Revenues	Decreased	38.51%	\$ 8,932	\$ 14,282	\$ 8,782		
Expenses							
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 216	\$ 800	\$ 800		
2-219 Hospitality	New this year	100.00%	-	-	300		
2-249 Other Professional	Decreased	79.31%	-	14,500	3,000		
2-251 Grounds Maintenance	Increased	4.89%	18,996	22,500	23,600		
2-519 General Supplies	New this year	100.00%	-	-	700		
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	-	400	400		
2-762 Infras Transfer to Capital	Not used	0.00%	28,612	-	-		
2-770 Contribution to Organizations	Increased	66.67%	14,607	15,000	25,000		
2-900 Amortization	Unchanged	0.00%	782	782	782		
Total Expenses	Increased	1.11%	\$ 63,214	\$ 53,982	\$ 54,582		
Net Total		15.37%	-\$ 54,281	-\$ 39,700	-\$ 45,800		

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. Amortization was updated to reflect 2024 actuals, while insurance premiums were adjusted based on 2024 actuals + 2.5% inflation. Employer contributions were updated to reflect 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Decreased	37.47%	\$ 17,902	\$ 60,450	\$ 37,800
1-429 Course Registrations	New this year	100.00%	1,552	-	2,400
1-560 Leases & Rentals	Decreased	37.04%	310	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%	500,500	1,000	1,000
1-991 Offset Of Non Cash Item Amortization	Increased	4.26%	59,881	57,434	59,881
Total Revenues	Increased	10.03%	\$ 746,771	\$ 243,561	\$ 267,998
Expenses					
2-121 Salaries and Wages	Increased	3.45%	\$ 444,748	\$ 471,332	\$ 487,593
2-141 Admin Casual/Seasonal Wages	Increased	2.99%	225,297	264,234	272,128
2-145 WCB	Increased	17.99%	17,069	18,489	21,814
2-149 Employer Contributions	Increased	3.38%	121,305	125,543	129,788
2-211 Travel & Subsistence	Unchanged	0.00%	5,061	5,800	5,800
2-214 Memberships, Registrations & Training	Increased	3.85%	10,311	13,000	13,500
2-217 Telephone	Decreased	50.00%	4,641	5,000	2,500
2-219 Hospitality	Increased	280.00%	1,289	2,500	9,500
2-221 Advertising	Unchanged	0.00%	-	3,500	3,500
2-249 Other Professional	Unchanged	0.00%	8,364	20,620	20,620
2-251 Grounds Maintenance	Decreased	36.65%	3,688	55,250	35,000
2-253 Equipment Maintenance	Unchanged	0.00%	10,445	9,500	9,500
2-255 Vehicle Maintenance	Unchanged	0.00%	21,677	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	Increased	200.00%	10,106	3,453	10,359
2-512 Clothing & Footwear	Increased	24.28%	3,863	3,621	4,500
2-519 General Supplies	Increased	6.76%	12,268	14,800	15,800
2-521 Fuel, Oil & Antifreeze	Decreased	10.00%	41,683	32,800	29,520
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	5,616	9,500	9,500
2-531 Chemicals	Unchanged	0.00%	204,827	210,000	210,000
2-551 Small Inventory Items	Unchanged	0.00%	1,199	4,200	4,200
2-762 Infras Transfer to Capital	Not used	0.00%	598	-	-
2-770 Contribution to Organizations	Unchanged	0.00%	539,507	45,000	45,000
2-900 Amortization	Increased	4.26%	59,881	57,434	59,881
Total Expenses	Increased	1.75%	\$ 1,753,867	\$ 1,399,024	\$ 1,423,553
Net Total		0.01%	-\$ 1,007,095	-\$ 1,155,464	-\$ 1,155,555

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 Actual	2024 Amount	2025 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 9,550	\$ 12,800	\$ 12,800
2-211 Travel & Subsistence	Unchanged	0.00%	5,958	7,000	7,000
2-214 Memberships, Registrations & Training	Increased	25.00%	2,548	2,000	2,500
2-219 Hospitality	Not used	0.00%	72	-	-
Total Expenses	Increased	2.29%	\$ 18,127	\$ 21,800	\$ 22,300

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. Includes \$10,000 in funding for the Edson Community Care Foundation and\$10,000 in funding for the Community Futures West Yellowhead. Updates reflect ARO and amortization based on 2024 actuals, inflationary adjustments to natural gas, electricity, and insurance premiums, and updated employer				
Budget Prior Year Comparison					
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-351 Local Government Contributions	Increased	47.08%	\$ 193,495	\$ 155,000	\$ 227,975
1-420 Sale of Goods & Services	Not used	0.00%	13,551	-	-
1-429 Course Registrations	Unchanged	0.00%	14,126	12,000	12,000
1-590 Donations, Contributions, Rebates	Not used	0.00%	627	-	-
1-991 Offset Of Non Cash Item Amortization	Increased	9.20%	654,269	599,316	654,482
1-992 Offset Of ARO Accretion Expense	Increased	10.75%	3,795	3,427	3,795
Total Revenues	Increased	16.70%	\$ 879,864	\$ 769,743	\$ 898,253
Expenses					
2-121 Salaries and Wages	Increased	6.25%	\$ 260,537	\$ 255,569	\$ 271,550
2-145 WCB	Increased	17.69%	6,097	6,084	7,161
2-149 Employer Contributions	Increased	4.28%	56,240	56,799	59,229
2-211 Travel & Subsistence	Increased	20.00%	4,403	5,000	6,000
2-214 Memberships, Registrations & Training	Increased	18.18%	6,636	5,500	6,500
2-217 Telephone	Unchanged	0.00%	920	1,000	1,000
2-219 Hospitality	Increased	54.55%	4,330	5,500	8,500
2-249 Other Professional	Increased	22.22%	21,749	22,500	27,500
2-252 Facility Maintenance	Unchanged	0.00%	251	500	500
2-255 Vehicle Maintenance	Not used	0.00%	50	-	-
2-262 Facility Rental	Unchanged	0.00%	1,005	1,700	1,700
2-274 Insurance Premiums	Decreased	78.18%	3,172	14,905	3,252
2-512 Clothing & Footwear	Unchanged	0.00%	-	450	450
2-519 General Supplies	Decreased	10.00%	10,103	20,000	18,000
2-521 Fuel, Oil & Antifreeze	Increased	22.22%	5,028	4,500	5,500
2-543 Natural Gas	Decreased	60.27%	283	737	293
2-544 Electricity	Increased	76.67%	9,323	5,462	9,650
2-545 Other Utilities	Increased	9.19%	10,550	10,000	10,919
2-731 Contribution to Local Government	Increased	17.47%	1,285,877	1,371,148	1,610,689
2-762 Infrass Transfer to Capital	Not used	0.00%	697,030	-	-
2-764 Transfer to Reserves	Decreased	100.00%	3,517,406	3,507,406	-
2-770 Contribution to Organizations	Increased	6.67%	176,452	300,000	320,000
2-814-Service Charges and Exchange	New this year	100.00%	1,580	-	2,000
2-900 Amortization	Increased	9.20%	654,482	599,316	654,482
2-901 ARO Accretion Expense	Increased	10.75%	3,795	3,427	3,795
Total Expenses	Decreased	51.13%	\$ 6,737,300	\$ 6,197,503	\$ 3,028,670
Net Total		60.75%	-\$ 5,857,436	-\$ 5,427,760	-\$ 2,130,417

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
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 9,550	\$ 13,500	\$ 13,500
2-211 Travel & Subsistence	Unchanged	0.00%	5,223	5,700	5,700
2-214 Memberships, Registrations & Training	Unchanged	0.00%	2,535	3,000	3,000
Total Expenses	Unchanged	0.00%	\$ 17,309	22,200	22,200

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. Insurance premiums reflect 2024 actuals + 2.5% inflation.		

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Increased	27.32%	\$ 42,292	\$ 48,500	\$ 61,750
2-274 Insurance Premiums	Increased	76.19%	41,212	23,975	42,243
2-519 General Supplies	New this year	100.00%	-	-	750
2-770 Contribution to Organizations	Increased	15.57%	234,040	271,000	313,200
Total Expenses	Increased	21.68%	\$ 317,544	\$ 343,475	\$ 417,943

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. Natural gas and electricity were adjusted based on 2024 actuals + a 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals + 2.5% inflation.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 12,075	\$ 17,000	\$ 17,000
Total Revenues	Unchanged	0.00%	\$ 12,075	\$ 17,000	\$ 17,000
Expenses					
2-217 Telephone	Increased	12.50%	\$ 1,626	\$ 1,600	\$ 1,800
2-252 Facility Maintenance	Increased	13.45%	107,984	108,200	122,750
2-274 Insurance Premiums	Increased	92.52%	25,094	13,360	25,721
2-513 Janitorial	New this year	100.00%	-	-	1,000
2-519 General Supplies	New this year	100.00%	-	-	1,000
2-543 Natural Gas	Increased	20.31%	20,764	17,863	21,491
2-544 Electricity	Increased	22.96%	31,105	26,183	32,194
Total Expenses	Increased	23.17%	\$ 186,574	\$ 167,206	\$ 205,956
Net Total		25.80%	-\$ 174,499	-\$ 150,206	-\$ 188,956

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. Employer contributions were adjusted to 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 15,797	\$ 17,000	\$ 17,000
Total Revenues	Unchanged	0.00%	\$ 15,797	\$ 17,000	\$ 17,000
Expenses					
2-141 Admin Casual/Seasonal Wages	Increased	3.00%	\$ 96,282	\$ 128,677	\$ 132,542
2-145 WCB	Increased	18.70%	2,590	3,328	3,951
2-149 Employer Contributions	Increased	7.16%	6,145	8,783	9,412
2-211 Travel & Subsistence	Unchanged	0.00%	20	500	500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	244	600	600
2-217 Telephone	Unchanged	0.00%	2,621	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%	15,078	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%	4,220	4,000	4,000
2-531 Chemicals	Unchanged	0.00%	16,653	18,000	18,000
Total Expenses	Increased	4.65%	\$ 144,709	\$ 185,188	\$ 193,804
Net Total		5.12%	-\$ 128,913	-\$ 168,188	-\$ 176,804

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. Natural gas and electricity were adjusted based on 2024 actuals plus a 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals plus 2.5% inflation.

Budget Prior Year Comparison							
Object		Changes	Percent Change	2024 Actual		2024 Amount	2025 Amount
Revenues							
1-590	Donations, Contributions, Rebates	Increased	15.56%	\$	4,695	\$	4,500
Total Revenues		Increased	15.56%	\$	4,695	\$	4,500
Expenses							
2-217	Telephone	Unchanged	0.00%	\$	1,722	\$	2,000
2-252	Facility Maintenance	Increased	34.09%		56,435		57,500
2-274	Insurance Premiums	Increased	98.62%		42,451		21,908
2-519	General Supplies	New this year	100.00%		-		-
2-543	Natural Gas	Increased	54.54%		11,699		7,836
2-544	Electricity	Increased	13.46%		44,425		40,523
Total Expenses		Increased	40.21%	\$	156,732	\$	129,767
Net Total			41.10%	-\$	152,037	-\$	125,267

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. Natural gas and electricity were adjusted based on 2024 actuals + a 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals + 2.5% inflation.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount	
Expenses						
2-217 Telephone	Unchanged	0.00%	\$ 2,607	\$ 1,800	\$ 1,800	
2-242 Technology	Unchanged	0.00%	-	900	900	
2-252 Facility Maintenance	Increased	14.46%	19,772	28,000	32,050	
2-274 Insurance Premiums	Increased	52.43%	1,933	1,300	1,982	
2-519 General Supplies	New this year	100.00%	-	-	750	
2-543 Natural Gas	Decreased	13.03%	3,330	3,962	3,446	
2-544 Electricity	Increased	15.86%	6,008	5,367	6,219	
Total Expenses	Increased	14.07%	\$ 33,650	\$ 41,330	\$ 47,147	

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. Natural gas and electricity were adjusted based on 2024 actuals + 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals + 2.5% inflation. Debenture interest and principal adjustments for Robb.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount	
Revenues						
1-590 Donations, Contributions, Rebates	Increased	9.38%	\$ 4,750	\$ 4,800	\$ 5,250	
Total Revenues	Increased	9.38%	\$ 4,750	\$ 4,800	\$ 5,250	
Expenses						
2-217 Telephone	Unchanged	0.00%	\$ 2,560	\$ 2,400	\$ 2,400	
2-252 Facility Maintenance	Increased	22.58%	23,899	31,000	38,000	
2-274 Insurance Premiums	Decreased	21.31%	9,660	12,584	9,902	
2-519 General Supplies	New this year	100.00%	-	-	750	
2-543 Natural Gas	Decreased	7.58%	7,783	8,716	8,055	
2-544 Electricity	Increased	66.56%	22,564	14,021	23,353	
2-831 Debenture Interest	Decreased	11.08%	17,312	17,396	15,468	
2-832 Debenture Principal	Increased	4.47%	43,121	43,121	45,049	
Total Expenses	Increased	10.63%	\$ 126,899	\$ 129,238	\$ 142,977	
Net Total		10.68%	-\$ 122,149	-\$ 124,438	-\$ 137,727	

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. Natural gas and electricity were adjusted based on 2024 actuals + 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals + 2.5% inflation.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount	
Expenses						
2-217 Telephone	Unchanged	0.00%	\$ 837	\$ 1,000	\$ 1,000	
2-242 Technology	Increased	920.00%	-	1,000	10,200	
2-252 Facility Maintenance	Increased	134.00%	350	20,000	46,800	
2-274 Insurance Premiums	New this year	100.00%	16,645	-	17,061	
2-519 General Supplies	New this year	100.00%	-	-	750	
2-543 Natural Gas	Increased	10.53%	16,018	15,000	16,579	
2-544 Electricity	Decreased	15.56%	6,119	7,500	6,333	
Total Expenses	Increased	121.85%	\$ 39,969	\$ 44,500	\$ 98,723	

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. **Utilities and insurance** were adjusted for inflation based on 2024 actuals. Additional revenue reflects rodeo and Brule Hall rentals.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	New this year	100.00%	\$ -	\$ -	\$ 2,650
Total Revenues	Increased	100.00%	\$ -	\$ -	\$ 2,650
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 435	\$ 600	\$ 600
2-252 Facility Maintenance	Increased	182.41%	28,253	29,000	81,900
2-274 Insurance Premiums	New this year	100.00%	24,182	-	24,787
2-519 General Supplies	New this year	100.00%	-	-	750
2-543 Natural Gas	Decreased	17.14%	5,239	6,544	5,422
2-544 Electricity	Increased	13.66%	14,336	13,054	14,838
Total Expenses	Increased	160.78%	\$ 72,445	\$ 49,198	\$ 128,297
Net Total		155.39%	-\$ 72,445	-\$ 49,198	-\$ 125,647

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. **Amortization was updated to reflect 2024 actuals, while insurance premiums were adjusted based on 2024 actuals + 2.5% inflation.** Employer contributions were adjusted to 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-590 Donations, Contributions, Rebates	Not used	0.00%	\$ 500	\$ -	\$ -
1-591 Cash in Lieu	Unchanged	0.00%	15,895	10,000	10,000
1-991 Offset Of Non Cash Item Amortization	Increased	4.12%	228,772	219,715	228,772
Total Revenues	Increased	3.94%	\$ 245,168	\$ 229,715	\$ 238,772
Expenses					
2-121 Salaries and Wages	Decreased	1.33%	\$ 173,374	\$ 224,679	\$ 221,698
2-141-Admin Casual/Seasonal Wages	Increased	2.98%	115,130	102,570	105,622
2-145 WCB	Increased	15.23%	7,754	8,697	10,021
2-149 Employer Contributions	Increased	1.38%	50,752	62,937	63,806
2-211 Travel & Subsistence	Increased	22.81%	1,632	2,850	3,500
2-214 Memberships, Registrations & Training	Increased	16.28%	2,590	4,300	5,000
2-217 Telephone	Unchanged	0.00%	1,080	1,440	1,440
2-221 Advertising	Unchanged	0.00%	50	-	-
2-249 Other Professional	Increased	178.95%	9,123	9,500	26,500
2-252 Facility Maintenance	Decreased	5.10%	183,325	283,450	269,000
2-255 Vehicle Maintenance	Unchanged	0.00%	18,684	17,000	17,000
2-263 Equipment Rental	Decreased	30.43%	10,916	23,000	16,000
2-271 Licences & Permits	Unchanged	0.00%	380	500	500
2-274 Insurance Premiums	Increased	183.93%	11,102	4,008	11,380
2-512 Clothing & Footwear	Unchanged	0.00%	894	1,250	1,250
2-519 General Supplies	Decreased	15.25%	9,341	17,700	15,000
2-521 Fuel, Oil & Antifreeze	Increased	5.00%	48,137	40,000	42,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	1,526	5,000	5,000
2-523 Equipment & Vehicle Supplies	Unchanged	0.00%	12,773	19,000	19,000
2-534 Grounds Maintenance Materials	Unchanged	0.00%	24,812	29,000	29,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	983	1,500	1,500
2-762 Infras Transfer to Capital	Unchanged	0.00%	130,159	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	15,895	10,000	10,000
2-770 Contribution to Organizations	Unchanged	0.00%	30,000	30,000	30,000
2-900 Amortization	Increased	4.12%	228,772	219,715	228,772
Total Expenses	Increased	1.33%	\$ 1,089,187	\$ 1,118,095	\$ 1,132,989
Net Total		0.66%	-\$ 844,019	-\$ 888,381	-\$ 894,217

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. Electricity was adjusted based on 2024 actuals + 3.5% CPI increase.

Budget Prior Year Comparison

73-10-35 Parks & Campgrounds Beta Lake

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Increased	7.08%	\$ 7,920	\$ 11,300	\$ 12,100
Total Expenses	Increased	7.08%	\$ 7,920	\$ 11,300	\$ 12,100

73-10-36 Parks & Campgrounds Nojack

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Increased	2.13%	\$ 6,601	\$ 9,400	\$ 9,600
Total Expenses	Increased	2.13%	\$ 6,601	\$ 9,400	\$ 9,600

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

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Increased	2.96%	\$ 11,025	\$ 13,500	\$ 13,900
Total Expenses	Increased	2.96%	\$ 11,025	\$ 13,500	\$ 13,900

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

73-10-45 Parks & Campgrounds Bear Lake

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-560 Leases & Rentals	Unchanged	0.00%	\$ -	\$ 2,000	\$ 2,000
Total Revenues	Unchanged	0.00%	\$ -	\$ 2,000	\$ 2,000
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 661	\$ 1,000	\$ 1,000
2-252 Facility Maintenance	Decreased	36.63%	35,210	47,500	30,100
2-544 Electricity	Decreased	47.63%	1,123	2,219	1,162
Total Expenses	Decreased	36.39%	\$ 36,993	\$ 50,719	\$ 32,262
Net Total		37.88%	-\$ 36,993	-\$ 48,719	-\$ 30,262

73-10-46 Parks & Campgrounds Long Lake

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Decreased	26.54%	\$ 17,770	\$ 22,800	\$ 16,750
Total Expenses	Decreased	26.54%	\$ 17,770	\$ 22,800	\$ 16,750

73-10-47 Parks & Campgrounds Shining Bank

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 851	\$ 1,400	\$ 1,400
2-252 Facility Maintenance	Increased	5.56%	25,610	25,200	26,600
Total Expenses	Increased	5.26%	\$ 26,461	\$ 26,600	\$ 28,000

73-10-79 Parks & Campgrounds Millers Lake

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Increased	6.58%	\$ 17,330	\$ 19,000	\$ 20,250
Total Expenses	Increased	6.58%	\$ 17,330	\$ 19,000	\$ 20,250

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. ARO and amortization were updated to reflect 2024 actuals.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Not used	0.00%	\$ 1,057	\$ -	\$ -
1-920 Transfer from Reserves	Not used	0.00%	208,178	-	-
1-991 Offset Of Non Cash Item Amortization	Decreased	0.90%	71,746	72,395	71,746
1-992 Offset Of ARO Accretion Expense	Increased	10.01%	2,056	1,869	2,056
Total Revenues	Decreased	0.62%	\$ 283,038	\$ 74,264	\$ 73,802
Expenses					
2-214 Memberships, Registrations & Training	Increased	2.35%	\$ 53,531	\$ 53,250	\$ 54,500
2-731 Contribution to Local Government	Not used	0.00%	208,178	-	-
2-762 Infras Transfer to Capital	Not used	0.00%	25,731	-	-
2-764 Transfer to Reserves	Not used	0.00%	208,580	-	-
2-765 Contribution to Municipal Agencies	Increased	0.29%	686,696	686,700	688,720
2-900 Amortization	Decreased	0.90%	71,746	72,395	71,746
2-901 ARO Accretion Expense	Increased	10.01%	2,056	1,869	2,056
Total Expenses	Increased	0.34%	\$ 1,256,518	\$ 814,213	\$ 817,022
Net Total		0.44%	-\$ 973,480	-\$ 739,950	-\$ 743,220

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. Natural gas and electricity were adjusted based on 2024 actuals + 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals + 2.5% inflation.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-252 Facility Maintenance	Increased	47.20%	\$ 5,731	\$ 10,700	\$ 15,750
2-274 Insurance Premiums	Increased	51.54%	1,922	1,300	1,970
2-543 Natural Gas	Decreased	0.25%	2,957	3,069	3,061
2-544 Electricity	Increased	2.08%	4,470	4,533	4,627
Total Expenses	Increased	29.62%	\$ 15,081	\$ 19,601	\$ 25,408

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. Updates were made based on the final budget cost share amount provided by the Town of Edson. Employer contributions were adjusted to 2025 rates.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	20.00%	\$ -	\$ 2,500	\$ 3,000
1-920 Transfer from Reserves	Decreased	35.00%	17,613	100,000	65,000
Total Revenues	Decreased	33.66%	\$ 17,613	\$ 102,500	\$ 68,000
Expenses					
2-121 Salaries and Wages	Increased	3.00%	\$ 68,578	\$ 65,658	\$ 67,626
2-145 WCB	Increased	18.70%	1,838	1,766	2,096
2-149 Employer Contributions	Increased	2.15%	17,373	18,029	18,418
2-211 Travel & Subsistence	Unchanged	0.00%	-	250	250
2-214 Memberships, Registrations & Training	Increased	100.00%	110	500	1,000
2-219 Hospitality	Increased	48.48%	2,016	1,650	2,450
2-222 Newsletters & Media Publications	Decreased	35.00%	17,613	100,000	65,000
2-265 Vehicle Rental	Increased	19.57%	-	4,600	5,500
2-512 Clothing and Footwear	New this year	100.00%	-	-	200
2-519 General Supplies	Increased	130.93%	4,713	4,850	11,200
2-521 Fuel, Oil & Antifreeze	Increased	85.71%	1,680	700	1,300
2-731 Contribution to Local Government	Increased	25.69%	98,079	85,900	107,969
2-765 Contribution to Municipal Agencies	Increased	7.29%	109,800	109,800	117,800
2-770 Contribution to Organizations	Unchanged	0.00%	19,059	20,000	20,000
Total Expenses	Increased	1.72%	\$ 340,860	\$ 413,703	\$ 420,809
Net Total		13.37%	-\$ 323,247	-\$ 311,203	-\$ 352,809

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. Electricity was adjusted based on 2024 actuals plus a 3.5% CPI increase, while insurance premiums were updated to reflect 2024 actuals plus 2.5% inflation.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Actual	2024 Amount	2025 Amount
Expenses					
2-217 Telephone	Decreased	100.00%	\$ -	\$ 2,400	\$ -
2-575 Technology	New this year	100.00%	-	-	7,000
2-252 Facility Maintenance	Increased	105.60%	8,726	18,750	38,550
2-274 Insurance Premiums	Increased	28.67%	5,923	4,718	6,071
2-544 Electricity	Decreased	0.46%	14,169	14,733	14,665
Total Expenses	Increased	63.26%	\$ 28,818	\$ 40,601	\$ 66,286

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 Actual	2024 Amount	2025 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 4,313	\$ 5,400	\$ 5,400
2-211 Travel & Subsistence	Unchanged	0.00%	1,927	1,420	1,420
2-214 Membership, Registrations & Training	Unchanged	0.00%	-	850	850
Total Expenses	Unchanged	0.00%	\$ 6,240	\$ 7,670	\$ 7,670

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

Finance 101, Guide to Municipal Finance

04

Capital Budget

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CAPITAL

Capital Budget Overview

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

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

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

The 2025 Final Budget includes **\$139 million** in capital projects, of which \$83 million are projects that have been carried forward for completion from prior years, and \$56 million of in year 2025 projects.

	2025	2025	2024	Interim vs Final	
	Final	Interim	Final	\$ Change	% Change
Capital Financing					
Sale of Assets	\$ -	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	-	-	0.00%
Other Capital	1,379,189	828,213	337,500.00	550,976	66.53%
Provincial Conditional Grants	16,051,605	7,991,606	29,254,292	8,060,000	100.86%
Transfer from Reserves	23,765,681	14,018,722	20,634,440	9,746,960	69.53%
Carry forward from Prior Year	82,957,259	104,889,972	54,635,878	- 21,932,712	-20.91%
Donations, Contributions, Rebates	23,000	-	-	23,000	0.00%
Total Capital Financing	\$ 124,176,736	\$ 127,728,512	\$ 104,862,110	-\$ 3,551,777	-2.78%
Capital Expenses					
Capital Applied	\$ 56,070,746	\$ 33,251,180	\$ 60,557,182	\$ 22,819,567	68.63%
Carry forward Capital Applied	82,957,259	104,889,972	54,635,878	- 21,932,712	-20.91%
Total Capital Expenses	\$ 139,028,006	\$ 138,141,152	\$ 115,193,060	\$ 886,854	0.64%
Capital Surplus/(Deficit)	-\$ 14,851,270	-\$ 10,412,639	-\$ 10,330,950	-\$ 4,438,631	42.63%

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	2025	2024	Interim vs Final	
	Final	Interim	Final	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 14,851,270	\$ 10,412,639	\$ 10,330,950	\$ 4,438,631	42.63%
Capital Surplus / (Deficit)	- 14,851,270	- 10,412,639	- 10,330,950	- 4,438,631	42.63%
Net Surplus / (Deficit)	\$ -	\$ -	\$ -	-	

Capital projects as presented under the 2025 Final Capital Budget can be classified as follows:

- Replacement:** the replacement of an existing asset that the County currently owns and has reached or is reaching the end of its useful life.
- Rehabilitation:** is where the core asset remains, however work is being completed to bring it to 'like new' condition.
- Upgrade:** an upgrade to an existing asset already owned and used by the County. This can be done to provide added efficiency, realignment to a change in standard or code.
- New:** the acquisition or construction of a new asset that the County has not previously owned. Generally new assets have an impact to the level of service provided. The lifecycle costs should be taken into consideration when looking to acquire or construct new assets.

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

Tangible Capital Assets

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

Asset Category	Historical Cost	Average Useful Life	Average In-Service Year
Land	\$ 8,504,150	n/a	1998
Land Improvements	11,997,785	21	2012
Historical/Cultural	54,511	n/a	2006
Buildings	61,851,084	38	2010
Roadway System			
Road - ACP	167,845,316	25	2001
Road - Other	17,082,944	21	2017
Road - Gravel	881,784,548	100	1997
Bridges	65,178,486	52	1996
Street Lighting	836,757	26	2008
Water System	24,153,540	47	2010
Sewer System	16,704,406	57	2006
Storm System	1,557,032	75	2014
Communication	10,385,666	38	2019
Machinery and Equipment	12,548,853	11	2014
Vehicles	12,998,368	10	2015
Land Held	1,481,262	n/a	2006
Total	\$ 1,294,964,707	40	2008

Infrastructure Roads Plan

In order to properly plan for the future replacement of capital assets, the first step is to understand what you own; the County completed this exercise in 2010. As we move into 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	Range Road 124 - North of TWR 560	1.6	Low grade with lots of trees in road allowance. Drainage improvements and tree removal will provide better drying conditions
4	TWR 544 - East of Range Road 154	0.8	Low grade, drainage issues, rideability is rough, narrow top.
5	Range Road 144 - South of TWR 570	0.8	Narrow road, brushing required, low grade, drainage issues, flooding concerns, soft spots
6	TWR 533 - RR 84 to Range Road 85	1.6	Low grade, narrow road, flagged for attention but continue to monitor for further deterioration
Total Estimated Cost			

Infrastructure Roads Plan Summary

Construction Type	2025	2026	2027	2028	2029	2030
Minor Capital Construction - Detail	\$ 1,258,819	\$ 250,000	\$ 1,175,000	\$ 750,000	\$ -	\$ -
Major Capital Construction - Detail	12,850,000	3,600,000	5,625,000	2,200,000	4,275,000	2,925,000
Total	\$ 14,108,819	\$ 3,850,000	\$ 6,800,000	\$ 2,950,000	\$ 4,275,000	\$ 2,925,000

2025 Infrastructure Roads Plan Projects

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN24-009 Range Road 144A - South of TWR 541	\$ 408,819	\$ 83,819	\$ -	\$ 325,000	\$ -
IN24-024 Range Road 92 Repairs	210,000	210,000	-	-	-
IN23-001 - Range Road 124 - North of TWR 560	640,000	640,000	-	-	-
IN23-003 TWR 542 - Hwy 748 to RR 165	10,000,000	3,212,287	6,787,713	-	-
IN23-005 TWR 544 - East of Hwy 32	2,200,000	2,200,000	-	-	-
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	-
Total 2025 Roads Plan	\$ 14,108,819	\$ 6,346,106	\$ 6,987,713	\$ 775,000	\$ -

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.	\$ 408,819	\$ -	\$ -	\$ -
Repair road section that have settled.	210,000	-	-	-
Grade/drainage improvements, culvert replacement, clearing and fencing.	640,000	-	-	-
Grade/drainage improvements, culvert replacement, clearing and fencing.	-	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
	\$ 1,258,819	\$ 250,000	\$ 1,175,000	\$ 750,000

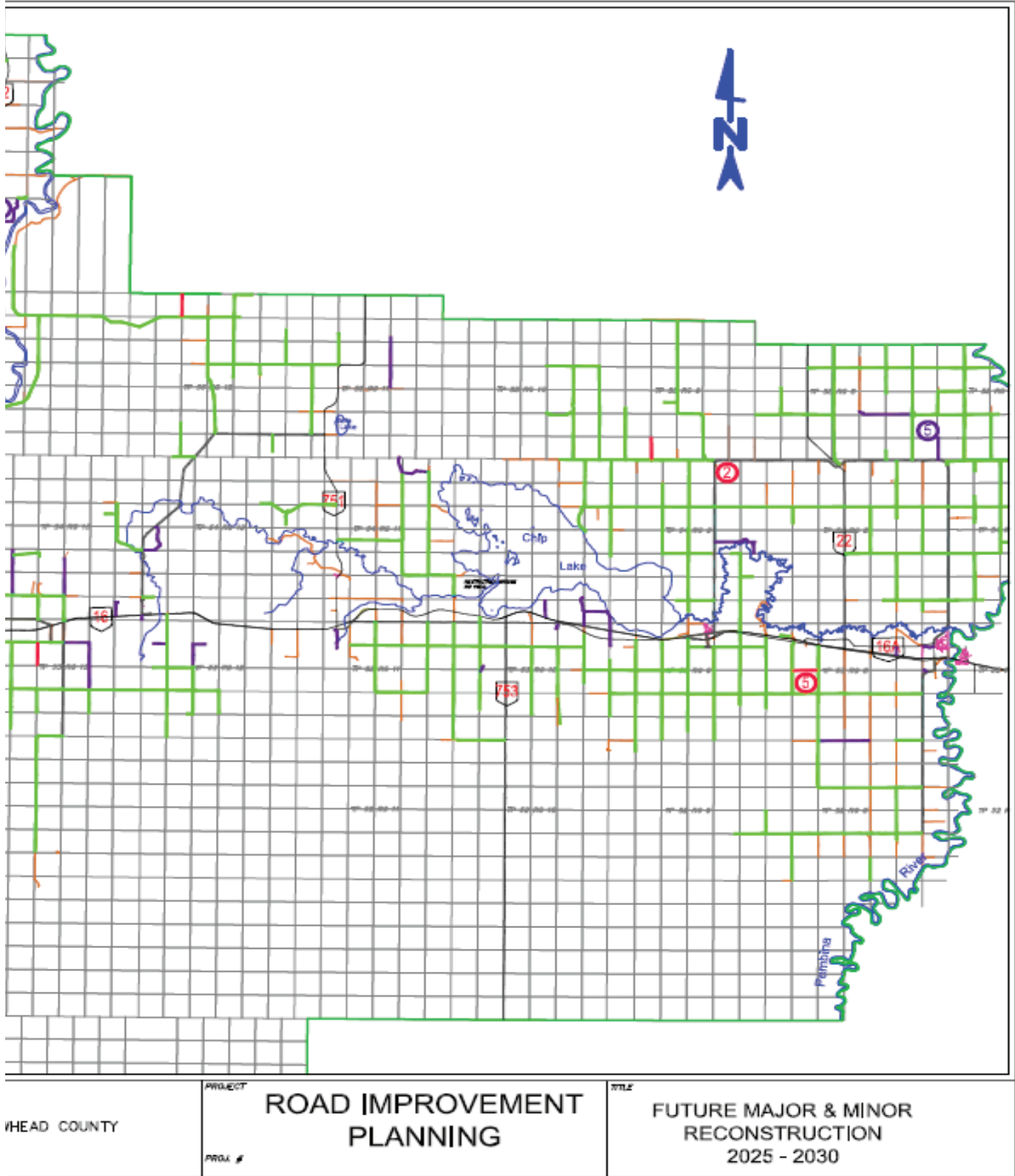
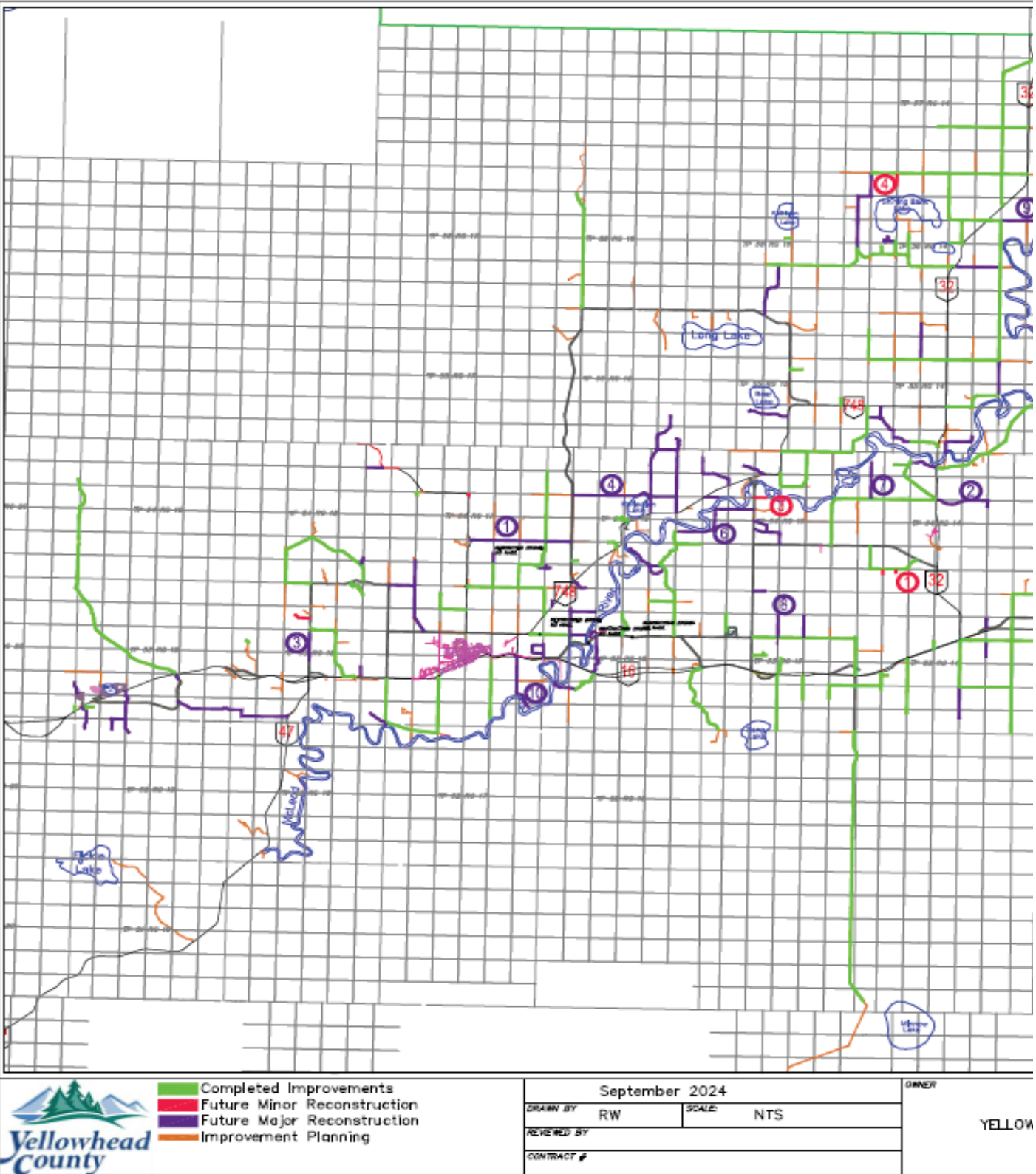
Infrastructure Roads Plan (continued)

Major Capital Construction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	TWR 542 - Hwy 748 to RR 165	6.4	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.
Total Estimated Cost			

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2025	2026	2027	2028	2029	2030
Tender Reconstruction	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Tender Reconstruction	2,200,000	-	-	-	-	-
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
	\$ 12,850,000	\$ 3,600,000	\$ 5,625,000	\$ 2,200,000	\$ 4,275,000	\$ 2,925,000

Infrastructure Roads Plan (continued)



Infrastructure Bridge Plan

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

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

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

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

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	\$ 965,929	\$ 655,213	\$ -	\$ 310,716	\$ -
IN24-021 - BF 13103-2 Replacement	220,000	220,000	-	-	-
IN24-022 - BF 73079 Replacement	850,225	148,225	-	702,000	-
IN24-023 - BF 07552-1 Replacement	3,724,690	2,402,485	-	1,322,205	-
IN25-053 -BF 71241-1 Bridge Culvert Repair	985,000	-	549,692	435,308	-
Total 2025 Bridge Plan	\$ 6,745,843	\$ 3,425,922	\$ 549,692	\$ 2,770,229	\$ -

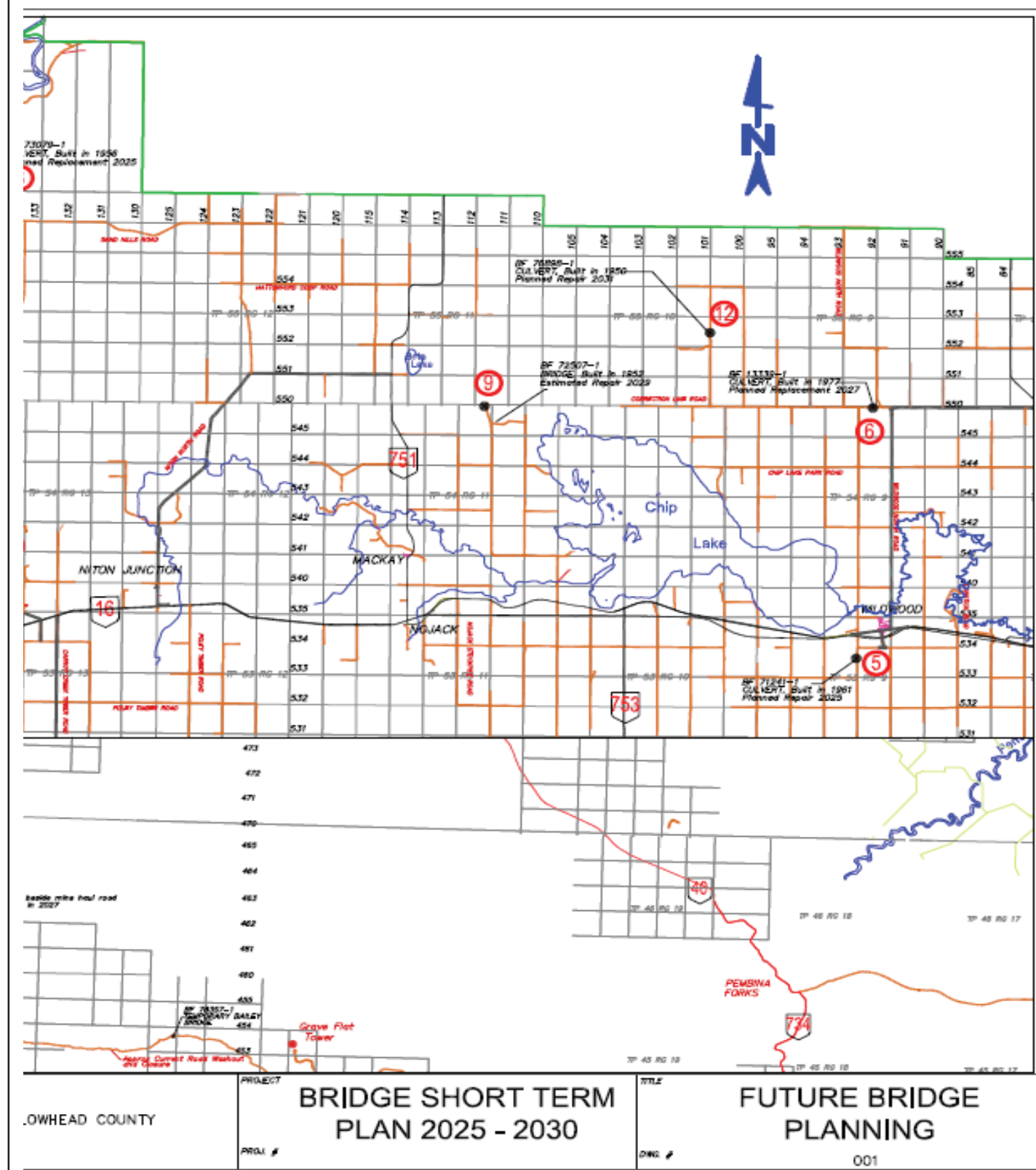
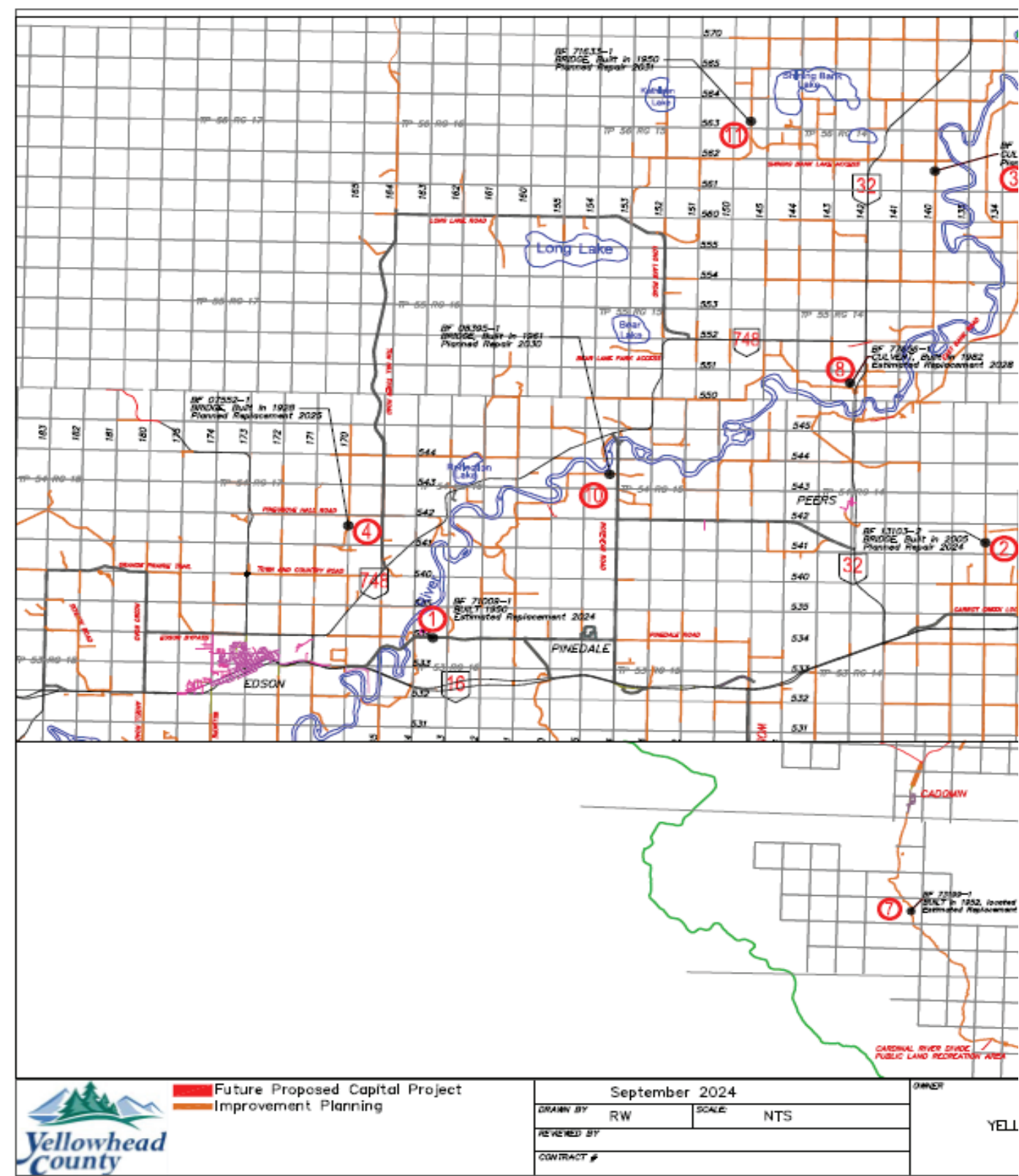
Proposed Treatment	Estimated Cost and Target Year of Construction					
	2025	2026	2027	2028	2029	2030
Replace	\$ 965,929	\$ -	\$ -	\$ -	\$ -	\$ -
Repair	220,000	-	-	-	-	-
Replace	850,225	-	-	-	-	-
Replace	3,724,690	-	-	-	-	-
Replace	985,000	-	-	-	-	-
Replace	-	120,000	865,000	-	-	-
Repair	-	100,000	500,000	-	-	-
Replace	-	-	100,000	550,000	-	-
Repair	-	-	-	150,000	500,000	-
Repair	-	-	-	-	100,000	500,000
Repair	-	-	-	-	-	150,000
Replace	-	-	-	-	-	100,000
	\$ 6,745,843	\$ 220,000	\$ 1,465,000	\$ 700,000	\$ 600,000	\$ 750,000

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

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

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

Infrastructure Bridge Plan (continued)



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

RMA Understanding Municipal Financial Reserves, November 2019

Yellowhead County

Capital Budget

Capital at a Glance

Division/Request	Carry forwards (funded in prior years)	New 2025 Capital Projects	Total 2025 Capital Projects
Governance Services	\$ -	\$ 200,000	\$ 200,000
Community Services	28,279,778	5,532,634	33,812,412
Infrastructure Services	24,043,410	28,948,161	52,991,571
West Yellowhead Regional Waste Management Authority (WYRWMA)	-	1,107,189	1,107,189
Protective Services	30,634,072	20,282,762	50,916,834
Total	\$ 82,957,259	\$ 56,070,746	\$ 139,028,006

Capital Project Highlight

PS24-018 Universal Broadband Project

The debenture payment for this project is captured in the operating budget on page 42, and has 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.

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Capital Project List

Budget Year 2025

Capital Budget	Description	Project Cost
Governance Services		
GS25-001 Document Storage Facility.	New. Standalone building to store permanent documents & records for the organization. Approx 20x40.	\$ 200,000
Total - Governance Services		\$ 200,000
Community Services		
CS19-009 YCE Multiplex	Carryforward. YCE Multiplex.	\$ 29,488,208
CS23-009 Evansburg Community Hall	Carryforward. Explore options for new hall.	155,584
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
CS24-005 Tipple Park Museum and Library Renovations	Carryforward. Renovations.	1,550,000
CS24-014 Tipple Park Museum ICT	Carryforward. ICT Upgrades.	13,000
CS24-024 Peers Rink Hydrant	Carryforward. Provide for rink flooding/Peers Multiplex tie-in; includes \$10k carry forward from 2024.	35,000
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.	450,920
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
CS25-025 Brule Hall Remediation	Rehabilitation. Mitigation and restoration work following water line damage.	272,000
Total - Community Services		\$ 33,812,412

2025 Final Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
\$ 27,875,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612,594
155,584	-	-	-	-	-	-	-
30,000	-	-	-	-	-	40,000	-
195,580	-	-	-	-	-	-	1,354,420
13,000	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	25,000
-	-	-	-	-	-	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
-	-	-	-	-	-	450,920	-
-	-	-	-	-	-	-	500,000
-	-	-	-	-	-	14,000	-
-	-	-	-	-	-	15,000	-
-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	15,000
-	-	-	-	-	272,000	-	-
\$ 28,279,778	\$ -	\$ 75,000	\$ -	\$ -	\$ 272,000	\$ 579,920	\$ 4,605,714

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Capital Project List

Budget Year 2025

Capital Budget	Description	Project Cost
Infrastructure Services		
P20-002 Cadomin Lagoon	Carryforward. Monitoring Wells.	\$ 30,000
SEWERMARL Marlboro Sewer/Lagoon	Carryforward. Sewer Lagoon and Sewer Outfall.	7,401,580
IN22-008 Evansburg Street Improvement	Carryforward. Engineering and construction in 2025.	6,339,901
IN22-009 Boat Launch - Rosevear	Carryforward. Environment permits and turn around.	39,954
IN23-001 Range Road 124 - North of TWP 560	Carryforward. Grade/drainage impr., culvert repl., clearing, fencing etc. (1.6km).	640,000
IN23-003 Twp Road 542 - Hwy 748 to Range Road 165	Carryforward. Detailed design completed in 2024, construction for 2025. Currently 5.5 Million in Reserve need + 7 million.	10,000,000
IN23-005 Twp 544 - East of Hwy 32	Carryforward. Detailed design completed in 2024, construction for 2025.	2,200,000
IN23-007 BF71009 - Tributary to McLeod River - TWP 534 Old	Carryforward. BF 71009 Replacement, re-design and re-tender in Fall 2024.	965,929
IN23-010 Marlboro Water/Sewer	Carryforward. Engineering and design.	5,304,487
IN23-011 Robb Lagoon	Carryforward. Robb Lagoon (fencing).	120,000
IN23-028 Safety , beautification and functionality of County facilities	Carryforward. Flag and parking lot upgrades.	24,266
IN23-030 Long Lake Road Embankment Slope Failure - Landslide	Carryforward. Long Lake Road Embankment Slope Failure.	692,000
IN24-002 Storage Structure Wildwood	Carryforward. Outdoor storage dilapidation and requires replacement.	40,000
IN24-006 Bobcat (Wildwood)	Carryforward. Old bobcat at end of life cycle (\$80,000 carry forward + \$40,000 request for additional funds).	120,000
IN24-007 Plow Truck Replacement	Carryforward. Plow truck replacement at end of life unit.	500,000
IN24-009 Range Rd 144A - South of TWP 541	Carryforward. Detailed design completed in 2024, construction for 2025.	408,819
IN24-017 Transfer Stations	Carryforward. Marlboro- Installing power, lights, camera.	112,452
IN24-018 Transfer Stations	Carryforward. Peers - Get power and install new lights and cameras.	84,381
IN24-021 BF13103-2 Replacement	Carryforward. BF 13103 Girder Replacement.	220,000
IN24-022 BF73079 Replacement	Carryforward. BF 73079 Replace; engineering in 2024 and construction in 2025 request \$702,000 additional org \$150,000.	850,225
IN24-023 BF07552-1 Replacement	Carryforward. BF 07552 Replacement; request carry forward remainder and an increase of \$1,322,205.	3,724,690
IN24-024 RR92 Repairs	Carryforward. Geotechnical/engineering assessment to investigate pavement settlement issues.	210,000
IN24-025 Land Acquisition	Carryforward. Survey services for title creation of land for economic development initiative.	98,925
IN25-001 Edson Admin - Painting	Upgrade. Wall patching and paint re-fresh for Edson Admin.	50,000
IN25-002 Communication Towers - Surge Protection	New. Install surge protection at each tower site.	35,000
IN25-003 Wildwood Admin - Boiler Flu Re-Vent	Upgrade. Project to re-vent boiler exhaust, currently leaking into mechanical room.	50,000
IN25-004 Wildwood Admin - Drainage Improvements	New. Project to address downspouts discharging into pedestrian areas, safety concern.	75,000
IN25-005 Cadomin Community Hall - Abloy Hardware Install	New. Abloy hardware and install.	25,000
IN25-006 Cadomin Community Hall - Surge Protection	New. Building surge protection	8,000
IN25-007 Cadomin Community Hall - BMS Install	New. BMS System install.	90,000
IN25-008 Evansburg Arena - Abloy Hardware Install	New. Abloy hardware and install.	10,000
IN25-009 Evansburg Arena - Boiler Pump Control	Upgrade. Current safety hazard, requires control.	10,000
IN25-010 Evansburg Arena - ICT Security System Install	Upgrade. Old system doesn't report to dispatch; install new.	35,000
IN25-011 Green Grove Pool - Backflow Preventer Install	New. Install backflow prevent to ensure pool water does not contaminate drinking water.	10,000
IN25-012 Peers Multiplex - Boiler Flu Re-Vent	Upgrade. Project to re-vent boiler exhaust, currently leaking into mechanical room.	6,500
IN25-013 Peers Multiplex - New Backflow Preventer	Replacement. Current backflow failed, replacement required.	8,000
IN25-014 Peers Multiplex - Kitchen Countertop	Upgrade. Replace kitchen countertop on island.	3,500
IN25-015 Peers Multiplex - Surge protection	New. Surge protection to protect mechanical devices.	6,500
IN25-016 Peers Multiplex - ICT Install	New. Mechanical room door ICT install.	3,500
IN25-017 Robb Multiplex - ICT Install	New. Mechanical room door ICT install.	3,500
IN25-018 Tipple Park Museum - ICT Install	New. ICT T-Sec install on entry door.	4,500
IN25-019 Wildwood Community Hall - ICT Install	New. ICT T-Sec install on kitchen door.	3,000
IN25-020 Wildwood Community Hall - Flooring Upgrade	Replacement. Current flooring end of life. Replace flooring.	25,000
IN25-021 Wildwood Community Hall - Fire Code/Life Safety	New. See report from Fire. Various improvements required for code compliance.	50,000
IN25-022 Wildwood Community Hall - Ceiling Fans	New. Add ceiling fans to the community hall.	5,000
IN25-023 Wildwood Complex - Electrical Room Improvements	Upgrade. Code issue for compliance.	10,000
IN25-024 Wildwood Complex - Mechanical Room Improvements	Upgrade. Freezes up and no heat during the winter. Heat and insulate room.	10,000
IN25-025 Wildwood Complex - ICT Install	New. Access control for back door.	4,000

2025 Final Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,965,646	-	-	-	-	-	2,435,934	-
6,339,901	-	-	-	-	-	-	-
39,954	-	-	-	-	-	-	-
640,000	-	-	-	-	-	-	-
3,212,287	6,787,713	-	-	-	-	-	-
2,200,000	-	-	-	-	-	-	-
655,213	-	-	-	-	-	310,716	-
1,304,487	-	-	-	-	-	-	4,000,000
120,000	-	-	-	-	-	-	-
24,266	-	-	-	-	-	-	-
531,369	-	-	-	-	-	160,631	-
40,000	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	40,000
500,000	-	-	-	-	-	-	-
83,819	-	-	-	-	-	325,000	-
112,452	-	-	-	-	-	-	-
84,381	-	-	-	-	-	-	-
220,000	-	-	-	-	-	-	-
148,225	-	-	-	-	-	702,000	-
2,402,485	-	-	-	-	-	1,322,205	-
210,000	-	-	-	-	-	-	-
98,925	-	-	-	-	-	-	-
-	-	-	-	-	-	25,000	25,000
-	-	-	-	-	-	-	35,000
-	-	-	-	-	-	25,000	25,000
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	8,000
-	-	-	-	-	-	-	90,000
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	5,000	5,000
-	-	-	-	-	-	17,500	17,500
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	3,250	3,250
-	-	-	-	-	-	-	8,000
-	-	-	-	-	-	1,750	1,750
-	-	-	-	-	-	-	6,500
-	-	-	-	-	-	-	3,500
-	-	-	-	-	-	-	3,500
-	-	-	-	-	-	-	4,500
-	-	-	-	-	-	-	3,000
-	-	-	-	-	-	25,000	-
-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	-	5,000
-	-	-	-	-	-	5,000	5,000
-	-	-	-	-	-	5,000	5,000
-	-	-	-	-	-	-	4,000

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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.	1,550,000
IN25-044 3" de-watering pump, hose and couplers	New. 3" trash/de-watering pump for flooding events, hose and couplers	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
IN25-063 CN Crossing Improvements (53 Ave Robb)	Upgrade. Safety and infrastructure upgrades to 53rd Ave crossing in Robb.	150,000
IN25-064 Tollerton Drainage Improvements	Upgrade. Corrective drainage enhancement/rehabilitation.	175,000
IN25-066 Addition for cul-de-sac	New. Land Development Evansburg - Engineering and Construction for 10 lots RES 059-02-25-2025.	785,463
		\$ 52,991,571
West Yellowhead Regional Waste Management Authority (WYRWMA)		
IN24-020 WYRWMA Road Paving and Repairs	Carryforward. Road paving and repairs.	\$ 325,000
IN25-060 Leachate Pond Expansion WYRWMA	Upgrade. Leachate pond expansion.	662,189
IN25-061 Landfill Operations Relocation WYRMA	Upgrade. Relocate transfer station or compost area due to leachate pond expansion.	120,000
Total - Infrastructure Services		\$ 54,098,760

2025 Final 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
-	-	-	-	-	-	-	150,000
-	-	-	-	-	-	175,000	-
-	-	-	-	-	-	785,463	-
\$ 24,043,410	\$ 6,787,713	\$ 749,692	\$ -	\$ -	\$ -	\$ 14,535,104	\$ 6,875,652
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ -
-	-	-	-	-	662,189	-	-
-	-	-	-	-	120,000	-	-
\$ 24,043,410	\$ 6,787,713	\$ 749,692	\$ -	\$ -	\$ 1,107,189	\$ 14,535,104	\$ 6,875,652

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Capital Project List

Budget Year 2025

Capital Budget	Description	
		Project Cost
Protective Services		
PS23-018 Towers	Carryforward. New Tower builds.	\$ 2,104,902
PS24-018 Universal Broadband Project	Carryforward. Broad Band Project.	26,207,530
PS24-019 2024 Fireguard Program	Carryforward. Fire Guard Project (Grant) Add 10 % Contingency County.	2,566,540
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
PS25-019 Peers Firehall	Replacement. Purchase and renovation of building.	2,000,000
PS25-020 GPS Tracking System	New. GPS system to track vehicles.	150,345
PS25-021 Special Project	New. Special Project. Total overall project cost \$25.6 million over 2 years. Total Grant \$16.8 million. Yellowhead County \$8.6 million.	12,000,000
PS25-022 Community Preparedness and Response Assets	New. Red Cross Community Preparedness and Stock Prepositioning.	60,000
PS25-023 Wildland Equipment	New. Donation from Global Medics.	23,000
Total - Protective Services		\$ 50,916,834
Total		\$ 139,028,006

2025 Final Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
\$ 2,104,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26,207,530	-	-	-	-	-	-	-
2,321,640	-	-	-	-	-	-	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
-	-	-	-	-	-	2,000,000	-
-	-	-	-	-	-	105,418	44,927
-	-	-	8,000,000	-	-	4,000,000	-
-	-	-	60,000	-	-	-	-
-	-	-	-	23,000	-	-	-
\$ 30,634,072	\$ -	\$ -	\$ 8,439,201	\$ 23,000	\$ -	\$ 8,650,657	\$ 3,169,904
\$ 82,957,259	\$ 6,787,713	\$ 824,692	\$ 8,439,201	\$ 23,000	\$ 1,379,189	\$ 23,765,681	\$ 14,851,270

Operating Surplus / (Deficit) \$ 14,851,270

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
Unrestricted Surplus Fund			
General Emergent	\$ 4,394,191	\$ 998,432	\$ 998,432
Total - Unrestricted Surplus Fund	\$ 4,394,191	\$ 998,432	\$ 998,432
Restricted Surplus Fund			
Tax Rate Stabilization	\$ 14,859,826	\$ 19,869,063	\$ 9,212,522
Equipment Replacement	7,840,531	9,849,298	5,725,932
Infrastructure	54,394,963	55,589,586	34,066,474
Water	15,484,172	17,649,177	19,654,181
Sewer	13,025,511	12,166,432	7,010,825
Capital Replacement	5,336,008	4,490,444	2,289,902
Community Services	268,007	243,942	158,942
Land	7,376,744	7,324,155	1,360,462
Human Resources	664,678	664,178	638,178
DIP/School Requisition	5,795	5,795	5,795
Seniors Housing	72,296	72,670	72,670
Facility Replacement	17,615,608	19,001,585	2,083,478
Total - Restricted Surplus Fund	\$ 136,944,138	\$ 146,926,325	\$ 82,279,362
Total - All Reserves	\$ 141,338,329	\$ 147,924,757	\$ 83,277,794



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
Total - Operating and Capital	\$12,475,658	-\$45,535,163	-\$31,587,457	-\$64,646,963
Operating	\$12,475,658	-\$267,956	-\$6,977,541	\$5,230,160
General Emergent	\$0	\$0	\$0	\$0
Tax Rate Stabilization	\$0	-\$65,000	-\$6,591,541	-\$6,656,541
Equipment Replacement	\$1,317,292	\$0	\$0	\$1,317,292
Infrastructure	\$8,954,362	-\$69,000	-\$60,000	\$8,825,362
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
Capital	\$0	-\$45,267,207	-\$24,609,916	-\$69,877,123
General Emergent	\$0	\$0	\$0	\$0
Tax Rate Stabilization	\$0	\$0	-\$4,000,000	-\$4,000,000
Equipment Replacement	\$0	-\$580,000	-\$4,860,657	-\$5,440,657
Infrastructure	\$0	-\$23,362,445	-\$6,986,028	-\$30,348,473
Water	\$0	\$0	-\$160,000	-\$160,000
Sewer	\$0	-\$4,810,608	-\$345,000	-\$5,155,608
Capital Replacement	\$0	-\$2,145,542	\$0	-\$2,145,542
Community Services	\$0	-\$40,000	-\$55,000	-\$95,000
Land	\$0	-\$98,925	-\$5,514,811	-\$5,613,736
Human Resources	\$0	\$0	\$0	\$0
DIP/School Requisition	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0
Facility Replacement	\$0	-\$14,229,687	-\$2,688,420	-\$16,918,107

Reserve Fund Policy Summary

Fund	Purpose	2023 Ending Balance
Unrestricted Surplus Fund		
<i>General Emergent</i>	Operating contingency funds to be used to address emergent issues not contained in the annual budget.	\$4,394,191
Restricted Surplus Fund		
<i>Tax Rate Stabilization</i>	Utilized to offset operating items of an unusual nature that impact the tax rate. May be used to minimize or eliminate the need for borrowing.	\$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
Total		\$141,338,329

2024 Ending Balance	2025 Final Budget		Description	2025 Projected Ending Balance
	Prior Year Commitment	In-Year Commitment		
\$998,432	\$0	\$0	No change under the 2025 Final Budget.	\$998,432
\$19,869,063	-\$65,000	-\$10,591,541	Includes \$3.6 million operating surplus from 2024, \$3 million transfer for allowance doubtful accounts, \$4 million capital commitment and carried forward funding for historical books for \$65 thousand.	\$9,212,522
\$9,849,298	-\$580,000	-\$3,543,365	Includes \$1.3 million in contributions to reserve for the lifecycle replacement of equipment and \$5.4 million in commitments towards the capital acquisition and replacement of equipment.	\$5,725,932
\$55,589,586	-\$23,431,445	\$1,908,333	Includes \$3 million in operating contributions and \$5.3 million in commitments for various road and bridge projects. It also allocates a \$9.3 million capital commitment and a \$4.9 million principal and interest repayment to reserves for the Universal Broadband Project. Further, it also includes commitments of \$6.3 million for the Evansburg Street Improvement Project and \$5.3 million for the paving of Township Road 542, both funded by strategically accumulated reserves. In addition, \$1.1 million is allocated for operating contributions and \$1.1 million for project commitments to the West Yellowhead Regional Waste Management Authority.	\$34,066,474
\$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
\$12,166,432	-\$4,810,608	-\$345,000	Includes \$4.8 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.	\$7,010,825
\$4,490,444	-\$2,200,542	\$0	Includes \$2.2 million in prior year capital commitments mostly related to the broadband project.	\$2,289,902
\$243,942	-\$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.	\$158,942
\$7,324,155	-\$177,882	-\$5,785,811	Includes \$29 thousand operating contributions to reserve for sale of land, \$378 thousand operating commitments, \$1.06 million capital commitments and \$4.6 million commitment to the acquisition of 1873.79 acres of land.	\$1,360,462
\$664,178	\$0	-\$26,000	Includes \$26 thousand for commitment on human resource searches.	\$638,178
\$5,795	\$0	\$0	Based on actuals received from Province.	\$5,795
\$72,670	\$0	\$0	No change under the 2025 Final Budget.	\$72,670
\$19,001,585	-\$14,229,687	-\$2,688,420	Includes \$13.8 million commitment for the YCE Multiplex, \$388 thousand prior year commitments, and \$688 thousand in-year commitment for necessary upgrades and replacements.	\$2,083,478
\$147,924,757	-\$45,535,163	-\$19,111,799		\$83,277,794
	-\$64,646,963			

Operating Reserve Contributions and Commitments

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

2025 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Allowance for doubtful accounts in reserve			-\$3,007,500
2024 Surplus			-\$3,584,041
Carryforward. Historical books.		-\$65,000	
	\$0	-\$65,000	-\$6,591,541
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		
	\$1,317,292	\$0	\$0
Transfer to Closure Reserve	\$30,385		
Transfer to Post-Closure Reserve	\$30,385		
Transfer to Capital Reserve	\$1,041,527		
Edson Landfill	\$33,516		
To Transportation Reserve for Bridge Replacement Program	\$2,943,424		
Principal Repayment for PS24-018 Broadband Projects	\$4,448,133		
Interest Repayment for PS24-018 Broadband Projects	\$426,991		
WYRMA Study			-\$60,000
Carryforward. CN crossing RR 161A Carry forward		-\$69,000	
	\$8,954,362	-\$69,000	-\$60,000
Future capital requirements for plant replacements	\$2,165,005		
	\$2,165,005	\$0	\$0
Carryforward. 16 sites, oil storage tank regs, DML fees, DML renewals.		-\$55,000	
	\$0	-\$55,000	\$0
Cash in Lieu to 6-72-712 (Offset Revenue)	\$10,000		
	\$10,000	\$0	\$0
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) (new in 2025)			-\$150,000
Hamlet Subdivision Design and Survey			-\$50,000
	\$29,000	-\$78,956	-\$300,000
Recruitment Searches			-\$25,000
Scholarship Funding.			-\$1,000
	\$0	\$0	-\$26,000
	\$12,475,658	-\$267,956	-\$6,977,541
	\$5,230,160		

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Tax Rate Stabilization	Transfer from Reserve	PS25-021 Special Project
Sub-Total - Tax Rate Stabilization		
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-006 Bobcat (Wildwood)
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN24-007 Plow Truck Replacement
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
Equipment Replacement: Technology	Transfer from Reserve	PS25-020 GPS Tracking System
Sub-Total - Equipment Replacement		
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	IN23-001 Range Road 124 - North of TWP 560
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	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: Roads and Bridges	Transfer from Reserve	IN23-005 Twp 544 - East of Hwy 32
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-007
Infrastructure: WYRMA	Transfer from Reserve	SEWERMARL
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
Sub-Total - Infrastructure		
Water	Transfer from Reserve	IN25-055 Cadomin Water Treatment Plant - back up power
Sub-Total - Water		
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	IN25-056 Cadomin Sewer Liftstation - back up power
Sewer	Transfer from Reserve	IN25-057 Robb main Liftstation - back up power
Sewer	Transfer from Reserve	IN25-058 Robb Lift station improvement
Sub-Total - Sewer		

2025 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
New. Special Project. Total overall project cost \$25.6 million over 2 years. Total Grant \$16.8 million. Yellowhead County \$8.6 million.			-\$4,000,000
	\$0	\$0	-\$4,000,000
Carryforward. Old bobcat at end of life cycle (\$80,000 carry forward + \$40,000 request for additional funds)		-\$80,000	
Carryforward. Plow truck replacement at end of life unit.		-\$500,000	
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 required.			-\$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
New. GPS system to track vehicles.			-\$105,418
	\$0	-\$580,000	-\$4,860,657
Carryforward. Engineering and construction in 2025		-\$6,339,901	
Carryforward. Environment permits and turn around.		-\$39,954	
Carryforward. Grade/drainage impr., culvert repl., clearing, fencing etc. (1.6km).		-\$11,067	
Carryforward. Detailed design completed in 2024, construction for 2025 Currently 5.5 Million in Reserve need + 7 million		-\$5,343,131	
Carryforward. Robb Lagoon		-\$120,000	
Carryforward. Long Lake Road Embankment Slope Failure		-\$531,369	-\$160,631
Carryforward. Detailed design completed in 2024, construction for 2025		-\$83,819	-\$325,000
Carryforward. Broad Band Project		-\$9,322,084	
Carryforward. BF 73079 Replace; eng in 2024 and construction in 2025 request \$702,000 additional org \$150,000			-\$702,000
Carryforward. BF 07552 Replacement; request carry forward remainder and an increase of \$1,322,205.			-\$1,322,205
Replacement. Geotechnical investigation/engineering assessment to determine repair strategy for pavement heaves (2km)			-\$350,000
Upgrade. New major capital road proposal. Improve major drainage concerns and road safety (3km)			-\$100,000
Replacement. BF 71241 on Rge Rd 93 Replacement, based on Engineering Assessment.			-\$435,308
Carryforward. Detailed design completed in 2024, construction for 2025.		-\$1,308,166	
Carryforward. BF 71009 Replacement, re-design and re-tender in Fall 2024.			-\$310,716
Carryforward. Sewer Lagoon and Sewer Outfall.			-\$2,435,934
Carryforward. Road paving and repairs.		-\$262,955	-\$62,045
Upgrade. Leachate pond expansion.			-\$662,189
Upgrade. Relocate transfer station or compost area due to leachate pond expansion.			-\$120,000
	\$0	-\$23,362,445	-\$6,986,028
New. Cadomin Water Treatment Plant			-\$160,000
	\$0	\$0	-\$160,000
Carryforward. Engineering and design.		-\$1,304,487	
Carryforward. Monitoring Wells.		-\$30,000	
Carryforward. Sewer Lagoon and Sewer Outfall.		-\$3,476,121	
New. Cadomin Sewer Liftstation			-\$160,000
New. Robb main Liftstation			-\$160,000
Upgrade. Robb Ranger Liftstation access/safety			-\$25,000
	\$0	-\$4,810,608	-\$345,000

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Land	Transfer from Reserve	IN24-025 Land Acquisition
Land	Transfer from Reserve	IN25-059 Economic Development Land
Land	Transfer from Reserve	IN25-064 Tollerton Drainage Improvements
Land	Transfer from Reserve	IN25-066 Addition for Cul-de-sac
Sub-Total - Land		
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
Sub-Total - Community Services: Parks and Playgrounds		
Facilities Replacement	Transfer from Reserve	CS19-009 YCE Multiplex
Facilities Replacement	Transfer from Reserve	CS23-009 Evansburg Community Hall
Facilities Replacement	Transfer from Reserve	CS24-005 Tipple Park Museum and Library Renovations
Facilities Replacement	Transfer from Reserve	CS24-014 Tipple Park Museum ICT
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
Facilities Replacement	Transfer from Reserve	PS25-019 Peers Firehall
Sub-Total - Facilities Replacement		
Communication	Transfer from Reserve	PS23-018 Towers
Capital Replacement	Transfer from Reserve	IN24-002 Storage Structure Wildwood
Communication	Transfer from Reserve	PS24-019 2024 Fireguard Program
Sub-Total - Capital Replacement		
Total		
Total - Combined 2025 Capital Contribution to Reserve / Commitment from Reserve		

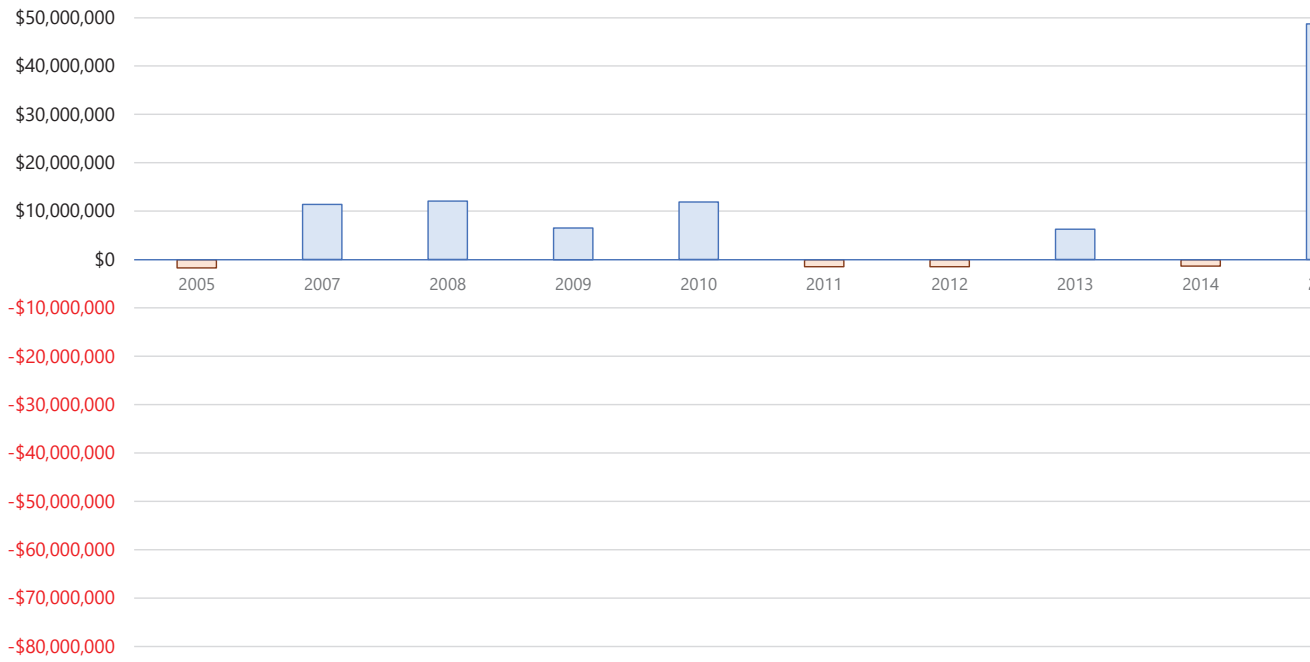
2025 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Carryforward. Survey services for title creation of land for economic development initiative.		-\$98,925	
New. Acquisition of 1873.79 acres of land.			-\$4,554,348
Upgrade. Corrective drainage enhancement/rehabilitation.			-\$175,000
New. Land Development Evansburg - Engineering and Construction for 10 lots RES 059-02-25-2025.			-\$785,463
	\$0	-\$98,925	-\$5,514,811
Carryforward. Replacement of rink boards installation only \$35k/rink; boards for 2 rinks		-\$30,000	-\$40,000
Marlboro/Niton purchased 2024; carry forward \$30k			
Carryforward. Provide for rink flooding/Peers Multiplex tie-in		-\$10,000	
Replacement. Protective surfacing replacement			-\$15,000
	\$0	-\$40,000	-\$55,000
Carryforward. YCE Multiplex		-\$13,841,257	
Carryforward. Explore options for new hall		-\$155,584	
Carryforward. Renovations.		-\$195,580	
Carryforward. ICT Upgrades.		-\$13,000	
Carryforward. Flag and parking lot upgrades		-\$24,266	
Replacement. Replace sand in filters			-\$7,500
Replacement. Replace header gear clamps			-\$25,000
Replacement. Curling slab past life expectancy; brine line failure			-\$450,920
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
Replacement. Purchase and renovation of building.			-\$2,000,000
	\$0	-\$14,229,687	-\$2,688,420
Carryforward. New Tower builds		-\$2,104,902	
Carryforward. Outdoor storage dilapidation and requires replacement.		-\$40,000	
Carryforward. Fire Guard Project (Grant) Add 10 % Contingency County.		-\$640	
	\$0	-\$2,145,542	\$0
	\$0	-\$45,267,207	-\$24,609,916
		-\$69,877,123	

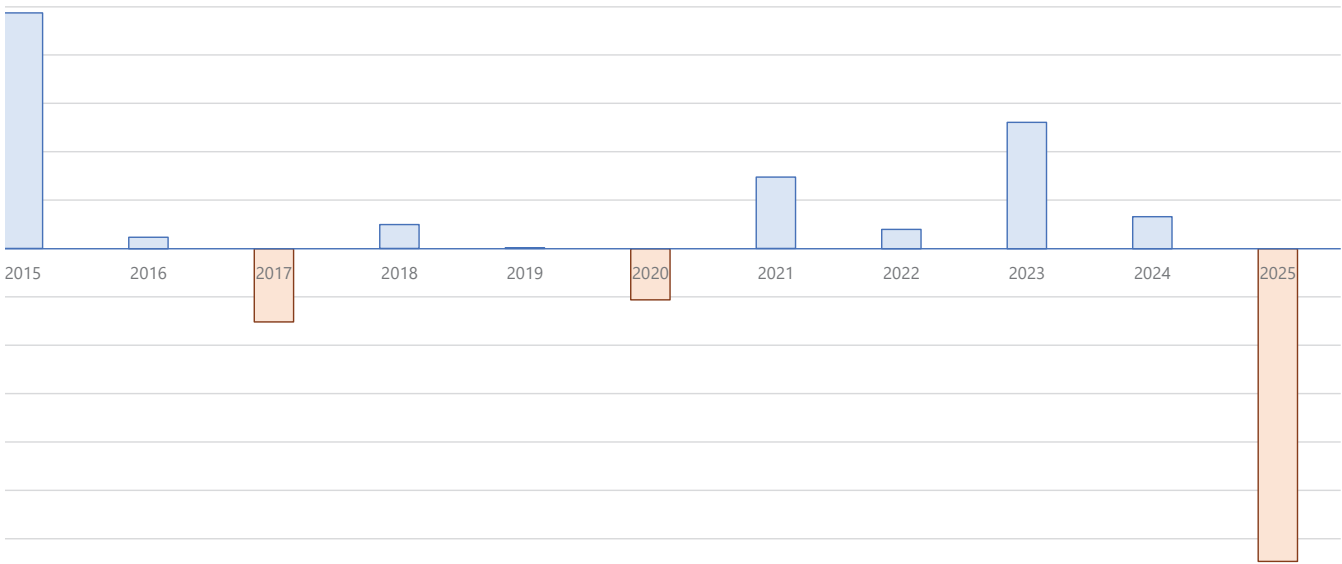
Reserve Funds - Transaction by Year

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
Unrestricted Surplus Fund									
General Emergent	\$0	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000	-\$180,000	\$2,060,031
Total - Unrestricted Surplus Fund	\$0	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000	-\$180,000	\$2,060,031
Restricted Surplus Fund									
Tax Rate Stabilization	-\$2,610,137	\$267,520	-\$533,585	-\$762,549	\$246,975	\$12,825	\$0	-\$1,646,746	\$0
Equipment Replacement:	-\$32,044	\$200,000	-\$200,000	\$2,000	\$127,000	\$80,369	-\$35,835	\$562,822	-\$636,098
Equipment Replacement:	\$0	\$0	\$0	\$0	\$292,242	\$100,000	\$0	\$0	\$3,298,046
Communication System									
Equipment Replacement:	-\$197,067	\$265,511	-\$862,499	\$4,955	\$13,420	-\$109,964	\$50,019	\$194,449	\$187,008
Protective Services									
Equipment Replacement:	\$0	\$318,751	\$164,525	\$86,554	\$400,893	-\$76,603	\$31,324	-\$134,629	-\$92,913
Common Vehicles and Equipment									
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: WYRWMA	\$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	\$5,000	\$0	\$0	-\$22,635	\$10,000	-\$2,153	\$0	\$0	\$0
Cemetery									
Community Services: Parks and	\$132,260	\$349,535	-\$33,163	\$129,367	-\$56,441	\$62,712	\$2,704	\$45,074	\$66,409
Parkland									
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
Total - Restricted Surplus Fund	-\$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
Balance	-\$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



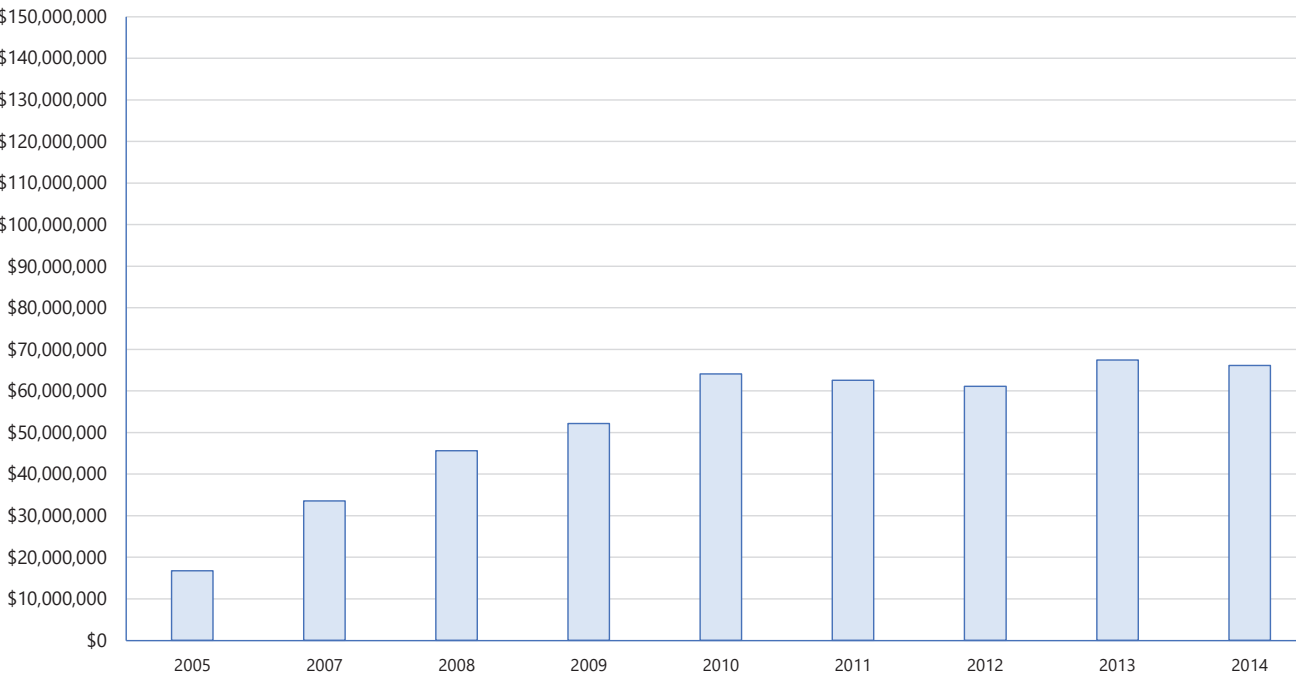
Year											Ending Balance
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$3,051,813	-\$3,395,760	\$0	\$998,432
\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$3,051,813	-\$3,395,760	\$0	\$998,432
-\$61,718	\$0	\$900,000	-\$587,310	\$5,069,590	\$5,107,571	\$2,641,317	-\$2,703,729	-\$1,202,008	\$5,009,237	-\$10,656,541	\$9,212,522
-\$53,450	-\$119,791	\$74,378	-\$54,157	-\$31,352	-\$12,519	\$0	-\$71,675	\$40,000	\$460,000	-\$105,418	\$480,526
-\$552,482	-\$2,266,070	-\$829,000	\$487,511	\$665,273	-\$860,807	\$0	\$0	\$1,768,895	-\$10,300	\$109,177	\$2,202,486
\$26,521	-\$66,026	-\$546,863	\$469,682	-\$530,512	\$614,212	\$485,297	\$649,750	-\$64,898	\$790,630	-\$1,895,489	\$1,099,680
\$2,480,932	-\$767,048	\$578,683	\$190,247	\$271,343	-\$1,014,237	\$518,365	\$187,346	\$262,905	\$768,437	-\$2,231,635	\$1,943,240
\$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	-\$664,895	-\$21,491,736	\$23,547,447
\$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	\$1,826,979	-\$64,892	\$8,952,686
\$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	-\$859,078	-\$5,155,608	\$7,010,825
\$9,284,036	\$7,702,341	-\$14,096,190	-\$961,524	-\$6,017,964	-\$1,621,015	-\$876,196	-\$8,422	\$2,770,769	-\$845,564	-\$2,200,542	\$2,289,902
\$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	-\$24,065	-\$85,000	\$148,210
\$22,213	-\$5,772	\$111,322	\$10,000	\$0	\$0	\$113,000	\$283,840	\$4,699,301	-\$52,589	-\$5,963,692	\$1,360,462
-\$22,905	\$25,667	\$265,000	\$213,500	-\$1,000	-\$27,666	-\$238,724	-\$31,500	-\$57,535	-\$500	-\$26,000	\$638,178
\$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	\$374	\$0	\$72,670
\$8,500,000	-\$1,458,627	\$14,225	\$3,359,088	\$4,386,948	-\$470,438	\$4,255,242	\$604,636	-\$1,995,022	\$1,385,977	-\$16,918,107	\$2,083,478
\$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	\$9,982,187	-\$64,646,963	\$82,279,362
\$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	\$6,586,428	-\$64,646,963	\$83,277,794



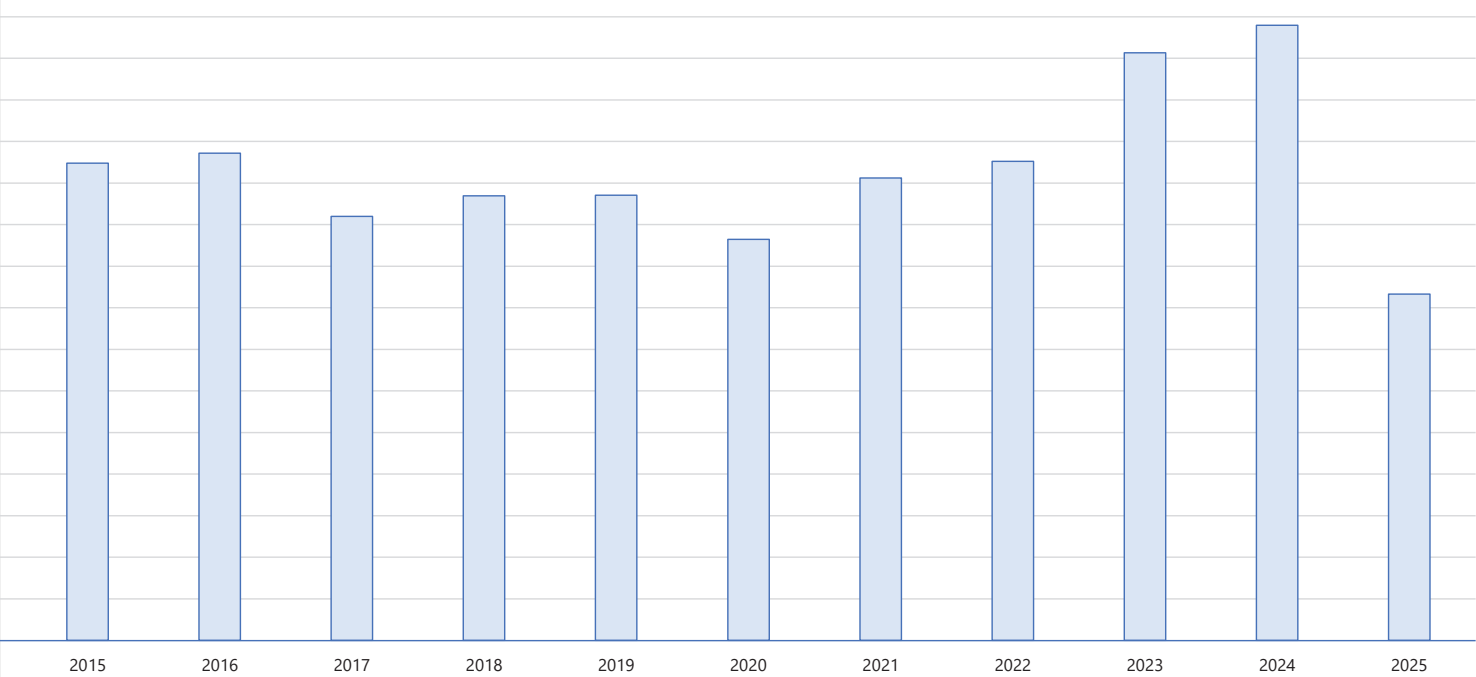
Reserve Funds - Balance by Year

Summary of Reserve fund balances by year

Reserve Fund / Reserve Type	2005	2007	2008	2009	2010	2011	2012	2013	2014
Unrestricted Surplus Fund									
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
Total - Unrestricted Surplus Fund	\$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
Restricted Surplus Fund									
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:	\$254,252	\$454,252	\$254,252	\$256,252	\$383,252	\$463,621	\$427,786	\$990,608	\$354,510
Equipment Replacement:	\$0	\$0	\$0	\$0	\$292,242	\$392,242	\$392,242	\$392,242	\$3,690,288
Communication System									
Equipment Replacement:	\$1,635,880	\$1,689,988	\$827,489	\$832,444	\$845,864	\$735,900	\$785,918	\$980,368	\$1,167,376
Protective Services									
Equipment Replacement:	\$0	\$318,751	\$483,276	\$569,830	\$970,723	\$894,120	\$925,444	\$790,815	\$697,903
Common Vehicles and Equipment									
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: WYRWMA	\$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	\$391,805	\$817,691	\$784,528	\$913,895	\$857,454	\$920,166	\$922,870	\$967,944	\$1,034,353
Land	\$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
Human Resources	\$0	\$29,000	\$448,700	\$447,700	\$571,700	\$570,960	\$569,960	\$569,460	\$539,840
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	\$175,952	\$175,952	\$194,445	\$452,191	\$419,556	\$419,556	\$419,556
Total - Unrestricted Surplus Fund	\$16,749,351	\$31,850,717	\$43,653,815	\$50,626,018	\$62,772,241	\$59,309,654	\$58,107,695	\$64,567,191	\$61,193,596
Balance	\$16,749,351	\$33,536,684	\$45,619,708	\$52,139,607	\$64,049,993	\$62,567,999	\$61,131,040	\$67,410,536	\$66,096,973



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	\$998,432	\$998,432
\$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	\$998,432	\$998,432
\$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	\$19,869,063	\$9,212,522
\$301,060	\$181,269	\$255,648	\$201,491	\$170,138	\$157,620	\$157,620	\$85,944	\$125,944	\$585,944	\$480,526
\$3,137,806	\$871,737	\$42,737	\$530,248	\$1,195,521	\$334,714	\$334,714	\$334,714	\$2,103,609	\$2,093,309	\$2,202,486
\$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	\$2,995,169	\$1,099,680
\$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	\$4,174,875	\$1,943,240
\$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	\$45,039,183	\$23,547,447
\$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	\$9,017,578	\$8,952,686
\$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	\$12,166,432	\$7,010,825
\$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	\$4,490,444	\$2,289,902
\$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	\$233,210	\$148,210
\$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	\$7,324,155	\$1,360,462
\$516,935	\$542,602	\$807,602	\$1,021,102	\$1,020,102	\$992,436	\$753,712	\$722,212	\$664,678	\$664,178	\$638,178
\$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	\$72,670	\$72,670
\$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	\$19,001,585	\$2,083,478
\$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	\$146,926,325	\$82,279,362
\$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	\$147,924,757	\$83,277,794



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