

2026 INTERIM BUDGET





Yellowhead County

2026 Operating and Capital Summary

<u>Expense Groupings</u>	<u>2025 Final</u>	<u>2026 Interim</u>
Operations	\$ 55,095,380	\$ 58,519,325
Contribution to local governments	2,930,748	2,872,862
Revenue sharing agreements	9,457,543	9,457,543
School requisition	30,191,921	30,191,921
Seniors requisition	6,586,787	6,586,787
Designated Industrial Property requisition	777,590	777,590
Contributions to reserves	12,475,658	12,753,432
Capital projects	139,028,006	124,608,679
Sub-Total	\$ 256,543,633	\$ 245,768,139
Amortization - non cash item	23,799,757	23,799,757
Total	\$ 280,343,390	\$ 269,567,896

"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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WELCOME

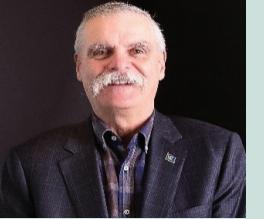
Organizational Structure

Mayor & Council



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

Wade Williams
Mayor

Patrick Soroka Councillor - Division 1 Evansburg and Area	Anthony Giezen Councillor Division - 2 Wildwood and Area	Penny Lowe Councillor - Division 3 Niton Junction and Carrot Creek Areas	David Russell Councillor - Division 4 Peers, Rosevear and Shinningbank Areas
			
Shallen Erickson Councillor - Division 5 Wolf Creek and Pinedale Areas	Brigitte Lemieux Councillor - Division 6 Edson and Area	Jo-Ann Sobon Councillor - Division 7 Edson West Area	Jack Williams Councillor - Division 8 Hinton, Cadomin and Robb Areas

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	Communication Towers	Transportation	FCSS
Financial Analysis	Policing	Street Lighting	Cemeteries
Accounting	Dispatch	Roads & Bridges	Agriculture
Human Resources	Fire	Airport	Recreation
Payroll and Benefits	Disaster General	Water	Parks & Campgrounds
Risk Management	Community Peace Officers	Wastewater	Libraries
Taxation and Assessment	By-law Enforcement	Solid Waste	Historical Services
Health and Safety	Information Technology	Planning	
		Subdivision & Land Development	

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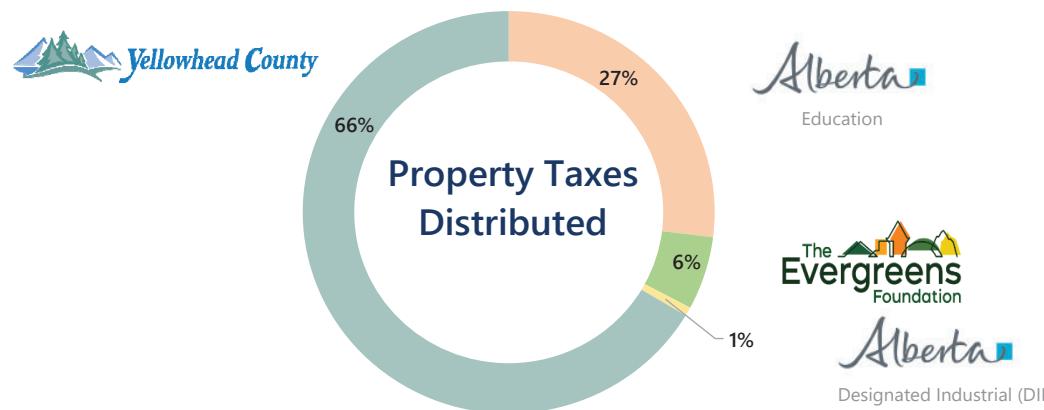
Property Tax

Yellowhead County in Numbers

When you pay your property taxes, these amounts are collected by Yellowhead County, with Yellowhead County retaining a portion and distributing amounts to different government bodies.

Each government body is responsible for determining the amount required in each budget year. These amounts are called requisitions and are provided to Yellowhead County in the budget year so will be received and applied to the final 2026 Budget. There is no proposed change to the County's mill rate for the 2026 Interim Budget.

The distribution between these government bodies based on all taxes collected is:



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

Total of all Property Taxes collected

The total amount of property taxes collected by Yellowhead County and remitted to various other bodies is outlined below, followed by the percentage of tax collected by each property tax type as a percentage of total property tax retained by Yellowhead County.

Includes all property tax collected by Yellowhead County in 2025; expressed as \$ millions.

Total Taxes	Alberta Education	Yellowhead County	Evergreens Foundation	DIP
\$ 111.85 million	\$ 30.19 million	\$ 74.30 million	\$ 6.58 million	\$ 0.78 million
100%	27%	66%	6%	1%

Of the \$111.85 Million Yellowhead County retains \$74.30 million and remits a combined \$37.55 million to Alberta Education, Evergreens Foundation, and the Province for Designated Industrial Property (DIP) assessment.

Of the \$74.30 million of property tax collected and retained by Yellowhead County in 2025 the allocation between Residential, Non-Residential, Machinery and Equipment, and Linear is as follows:

Total	Residential and Farm	Non-Residential	Machinery and Equipment	Linear
\$ 74.30 million	\$ 4.35 million	\$ 5.60 million	\$ 24.85 million	\$ 39.50 million
100%	6%	8%	33%	53%

The average Residential property in Yellowhead County is valued at \$344,480 (2024) for assessment purposes; using this value the amount of taxes paid when applied to each of the property types in Yellowhead County is as follows:

Residential and Farm

Includes residential and farm use properties.



Total Taxes	Alberta Education	Yellowhead County	Evergreens Foundation
\$ 1,907	\$ 917	\$ 818	\$ 172

In 2025 total Residential and Farm Assessment in Yellowhead County was \$1,831 million with \$4.35 million of tax revenue from Residential and Farm use properties retained by Yellowhead County.

Non-Residential

Includes the commercial component of any property (example, store, gas station, restaurant, etc.).



Total Taxes	Alberta Education	Yellowhead County	Evergreens Foundation
\$ 3,481	\$ 1,190	\$ 2,119	\$ 172

In 2025 total Non-Residential Assessment in Yellowhead County was \$913 million with \$5.60 million of tax revenue from Non-Residential use properties retained by Yellowhead County.

Machinery and Equipment

Includes a broad range of items used in manufacturing, processing and other industrial facilities.

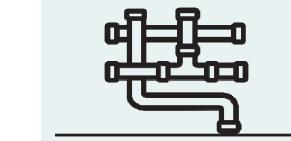


Total Taxes	Alberta Education	Yellowhead County	Evergreens Foundation	DIP
\$ 2,315	\$ -	\$ 2,119	\$ 172	\$ 24

In 2025 total Machinery and Equipment Assessment in Yellowhead County was \$4,043 million with \$24.85 million of tax revenue from Machinery and Equipment use properties retained by Yellowhead County.

Linear

Property that generally has distribution networks or other facilities, and may extend across municipal boundaries (example, oil and gas wells, pipelines, and electric power systems).



Total Taxes	Alberta Education	Yellowhead County	Evergreens Foundation	DIP
\$ 3,505	\$ 1,190	\$ 2,119	\$ 172	\$ 24

In 2025 total Linear Assessment in Yellowhead County was \$6,419 million with \$39.50 million of tax revenue from Linear use properties retained by Yellowhead County.

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

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

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

Finance 101 - Guide to Municipal Finance



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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 2026 Interim Budget has been prepared on the premise that the County will deliver the same level and quality of services approved under the 2025 Final Budget.

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Operating Revenues						
Investment Income	\$ 3,750,000	\$ 4,317,213	\$ 5,500,000	-\$ 1,750,000	-31.82%	
Government Transfers	1,501,604	1,346,844	1,346,844	154,760	11.49%	
Amortization of Capital Assets	23,799,757	23,799,757	23,799,757	-	0.00%	
Penalties	475,000	709,968	322,176	152,824	47.43%	
Property Taxation - Yellowhead County	74,332,333	74,319,550	74,332,333	-	0.00%	
Property Taxation - Education	30,191,921	30,185,587	30,191,921	-	0.00%	
Property Taxation - Seniors Foundation	6,586,787	6,584,962	6,586,787	-	0.00%	
Property Taxation - Designated Industrial	777,590	777,656	777,590	-	0.00%	
Provincial Government Transfers	1,680,956	1,523,456	1,523,456	157,500	10.34%	
Reserves/Surplus	6,467,500	3,848,041	7,245,498	-\$ 777,998	-10.74%	
Other	265,000	224,718	494,177	-\$ 229,177	-46.38%	
Sales and User Charges	4,050,091	7,764,604	4,046,116	3,975	0.10%	
Total Operating Revenues	\$ 153,878,539	\$ 155,402,357	\$ 156,166,654	-\$ 2,288,115	-1.47%	
Operating Expenses						
Allowances	\$ 3,017,500	\$ 35,000	\$ 3,017,500	\$ -	0.00%	
Amortization of Capital Assets	23,799,757	23,799,757	23,799,757	-	0.00%	
Bank Charges	15,650	13,650	14,150	1,500	10.60%	
Communication & Promotions	638,969	702,261	679,166	-\$ 40,197	-5.92%	
Contracted General Services	10,416,601	8,759,602	9,315,757	1,100,844	11.82%	
Contracted Professional Services	4,476,332	3,657,801	3,887,373	588,959	15.15%	
Contributions and Grants	1,728,588	1,473,338	1,591,895	136,693	8.59%	
Revenue Sharing Agreements	9,457,543	9,487,973	9,457,543	-	0.00%	
Contributions to Local Government	2,872,862	2,936,848	2,930,748	-\$ 57,886	-1.98%	
Gain/Loss	-	-	-	-	0.00%	
Gravel Program	4,684,680	3,983,118	4,610,467	74,213	1.61%	
Interest on Debt	52,667	52,667	52,667	-	0.00%	
Materials and Supplies	3,614,464	3,300,575	3,636,487	-\$ 22,023	-0.61%	
Principal on Debt	244,593	244,593	244,593	-	0.00%	
Purchases from Other Governments	2,100,000	1,664,078	1,664,078	435,922	26.20%	
Rentals	202,315	150,094	190,365	11,950	6.28%	
Requisitions	37,556,298	37,556,298	37,556,298	-	0.00%	
Reserves/Surplus	12,753,432	16,164,433	12,475,658	277,774	2.23%	
Road Maintenance	6,441,650	4,369,621	6,376,660	64,990	1.02%	
Salaries, Wages and Benefits	18,789,308	17,113,901	17,817,480	971,828	5.45%	
Travel, Subsistence & Training	883,661	673,631	866,309	17,352	2.00%	
Utilities	1,212,347	1,027,510	1,130,433	81,914	7.25%	
Total Operating Expenses	\$ 144,959,217	\$ 137,166,749	\$ 141,315,384	\$ 3,643,833	2.58%	
Operating Surplus/(Deficit)	\$ 8,919,322	\$ 18,235,608	\$ 14,851,270	-\$ 5,931,948	-39.94%	

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Capital Financing						
Sale of Assets	\$ -	\$ -	\$ -	\$ -	0.00%	
Local Government Contributions	-	-	-	-	0.00%	
Other Capital	1,172,500	1,379,189	1,379,189.33	-\$ 206,689	-14.99%	
Provincial Conditional Grants	16,922,309	16,051,605	16,051,605	870,704	5.42%	
Transfer from Reserves	7,220,898	23,765,681	23,765,681	-\$ 16,544,784	-69.62%	
Carry Forward from Prior Year	90,373,650	82,957,259	82,957,259	7,416,391	8.94%	
Donations, Contributions, Rebates	-	23,000	23,000	-\$ 23,000	-100.00%	
Total Capital Financing	\$ 115,689,357	\$ 124,176,736	\$ 124,176,736	-\$ 8,487,378	-6.83%	
Capital Expenses						
Capital Applied	\$ 34,235,029	\$ 56,070,746	\$ 56,070,746	-\$ 21,835,717	-38.94%	
Carry forward Capital Applied	90,373,650	82,957,259	82,957,259	7,416,391	8.94%	
Total Capital Expenses	\$ 124,608,679	\$ 139,028,006	\$ 139,028,006	-\$ 14,419,326	-10.37%	
Capital Surplus/(Deficit)	-\$ 8,919,322	-\$ 14,851,270	-\$ 14,851,270	\$ 5,931,948	39.94%	

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)).

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Operating Surplus / (Deficit)	\$ 8,919,322	\$ 18,235,608	\$ 14,851,270	-\$ 5,931,948	-39.94%	
Capital Surplus / (Deficit)	-	-\$ 8,919,322	-	-\$ 14,851,270	-	5,931,948 39.94%
Net Surplus/(Deficit)	\$ -	\$ 3,384,338	\$ -	\$ -	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/publications/publications/r4049/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

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Operating Budget

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2026 Operating Budget Summary by Grouping

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

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Operating Revenues						
Investment Income	\$ 3,750,000	\$ 4,317,213	\$ 5,500,000	-\$ 1,750,000	-31.82%	
Local Government Transfers	1,501,604	1,346,844	1,346,844	154,760	11.49%	
Penalties	475,000	709,968	322,176	152,824	47.43%	
Property Taxation - Yellowhead County	74,332,333	74,319,550	74,332,333	-	0.00%	
Property Taxation - Education	30,191,921	30,185,587	30,191,921	-	0.00%	
Property Taxation - Seniors Foundation	6,586,787	6,584,962	6,586,787	-	0.00%	
Property Taxation - Designated Industrial	777,590	777,656	777,590	-	0.00%	
Provincial Government Transfers	1,680,956	1,523,456	1,523,456	157,500	10.34%	
Reserves/Surplus	6,467,500	3,848,041	7,245,498	-\$ 777,998	-10.74%	
Other	265,000	224,718	494,177	-\$ 229,177	-46.38%	
Sales and User Charges	4,050,091	7,764,604	4,046,116	3,975	0.10%	
Sub-Total	\$ 130,078,781	\$ 131,602,600	\$ 132,366,897	-\$ 2,288,115	-1.73%	
Amortization of Capital Assets	23,799,757	23,799,757	23,799,757	-	0.00%	
Total Operating Revenues	\$ 153,878,539	\$ 155,402,357	\$ 156,166,654	-\$ 2,288,115	-1.47%	
Operating Expenses						
Operations	\$ 58,519,325	\$ 83,700,748	\$ 55,095,380	\$ 3,423,945	6.21%	
Revenue Sharing Agreements	9,457,543	9,487,973	9,457,543	-	0.00%	
Contribution to local governments and grants	2,872,862	2,936,848	2,930,748	-\$ 57,886	-1.98%	
School requisition	30,191,921	30,185,587	30,191,921	-	0.00%	
Seniors requisition	6,586,787	6,584,962	6,586,787	-	0.00%	
Designated Industrial Property requisition	777,590	777,656	777,590	-	0.00%	
Contributions to reserves	12,753,432	16,164,433	12,475,658	277,774	2.23%	
Sub-Total	\$ 121,159,460	\$ 149,838,208	\$ 117,515,627	\$ 3,643,833	3.10%	
Amortization - non cash item	23,799,757	23,799,757	23,799,757	-	0.00%	
Total Operating Expenses	\$ 144,959,217	\$ 173,637,965	\$ 141,315,384	\$ 3,643,833	2.58%	
Operating Surplus/(Deficit) - Contribution to Capital	\$ 8,919,322	\$ 18,235,608	\$ 14,851,270	-\$ 5,931,948	-39.94%	

The total 2026 Operating Budget includes \$153.8 million in revenue and \$145 million in expenses, with a surplus from operating or contributions to capital projects of \$8.9 million in 2026.



2026 Operating Budget Summary by Division

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

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Operating Revenues						
General Governance - Council	\$ -	\$ -	\$ -	\$ -	0.00%	
Corporate Services and Administration	123,510,368	121,909,016	125,934,647	-\$ 2,424,279	-1.93%	
Protective Services	3,326,529	3,093,068	3,432,244	-\$ 105,714	-3.08%	
Infrastructure Services	25,086,289	28,420,816	24,788,955	297,334	1.20%	
Community Services	1,955,353	1,979,457	2,010,808	-\$ 55,455	-2.76%	
Total Operating Revenues	\$ 153,878,539	\$ 155,402,357	\$ 156,166,654	-\$ 2,288,115	-1.47%	
Operating Expenses						
General Governance - Council	\$ 1,038,277	\$ 1,008,988	\$ 1,069,437	-\$ 31,159	-2.91%	
Corporate Services and Administration	56,204,160	52,199,790	55,329,926	874,234	1.58%	
Protective Services	22,336,378	20,741,507	21,565,103	771,275	3.58%	
Infrastructure Services	55,391,586	54,094,777	53,655,049	1,736,537	3.24%	
Community Services	9,988,816	9,121,688	9,695,869	292,947	3.02%	
Total Operating Expenses	\$ 144,959,217	\$ 137,166,749	\$ 141,315,384	\$ 3,643,833	2.58%	
Operating Surplus/(Deficit) - Contribution to Capital	\$ 8,919,322	\$ 18,235,608	\$ 14,851,270	-\$ 5,931,948	-39.94%	

OPERATING OVERVIEW

General Governance

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
General Governance	\$	\$	\$
Council General	\$	-	137,796
Mayor		-	133,235
Council - Division 1		-	95,635
Council - Division 2		-	95,635
Council - Division 3		-	94,735
Council - Division 4		-	94,735
Council - Division 5		-	90,352
Council - Division 6		-	97,165
Council - Division 7		-	94,135
Council - Division 8		-	91,852
Elections		-	13,000

Costing Center Summary

11 - Council

Costing Center	11-10-00 Council	Budget Year	2026
Division	Governance Services		
Function	11 - Council		

Description

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

Summary of Changes

Reallocated specific expenses from the Council-General Cost Centre to the respective Councillor Cost Centres by division for 2026.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-211 Travel & Subsistence	Decreased	100.00%	\$ 61,000	\$ 80,000	\$ -
2-213 Council Hospitality	Increased	30.00%	\$ 13,000	\$ 10,000	\$ 13,000
2-214 Memberships, Registrations & Training	Decreased	10.21%	\$ 43,000	\$ 54,190	\$ 48,655
2-218 Promotional Recognition	Unchanged	0.00%	\$ 2,112	\$ 1,750	\$ 1,750
2-219 Hospitality	Decreased	29.41%	\$ 10,610	\$ 17,000	\$ 12,000
2-242 Technology	Decreased	4.83%	\$ 30,582	\$ 27,347	\$ 26,026
2-249 Other Professional	Decreased	25.00%	\$ 25,000	\$ 40,000	\$ 30,000
2-265 Vehicle Rental	Unchanged	0.00%	\$ -	\$ 1,800	\$ 1,800
2-274 Insurance Premiums	Increased	2.50%	\$ 893	\$ 893	\$ 915
2-519 General Supplies	Unchanged	0.00%	\$ 2,100	\$ 3,000	\$ 3,000
2-770 Contribution to Organizations	Increased	4.00%	\$ 650	\$ 625	\$ 650
Total Expenses	Decreased	41.76%	\$ 188,947	\$ 236,605	\$ 137,796

Costing Center Summary

11 - Council

Costing Center	11-20-## Council - All	Budget Year	2026
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

Individual Councillor Cost Centres now include specific expenses previously recorded under the Council-General Cost Centre for 2026.

Budget Prior Year Comparison

11-20-00 Council - Mayor

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.28%	\$ 3,133	\$ 3,079	\$ 2,609
2-149 Employer Contributions	Increased	10.15%	\$ 15,899	\$ 14,809	\$ 16,313
2-151 Council Wages	Increased	1.79%	\$ 99,709	\$ 99,706	\$ 101,492
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 10,000
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 2,222
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	13.30%	\$ 118,741	\$ 117,595	\$ 133,235

11-20-10 Council - Division 1

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,115	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	10.69%	\$ 12,551	\$ 12,420	\$ 13,748
2-151 Council Wages	Increased	1.76%	\$ 67,696	\$ 67,694	\$ 68,885
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	16.41%	\$ 82,361	\$ 82,157	\$ 95,635

11-20-20 Council - Division 2

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,115	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	10.69%	\$ 12,551	\$ 12,420	\$ 13,748
2-151 Council Wages	Increased	1.76%	\$ 67,696	\$ 67,694	\$ 68,885
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	16.41%	\$ 82,361	\$ 82,157	\$ 95,635

Costing Center Summary

11 - Council

11-20-30 Council - Division 3

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,094	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	10.69%	\$ 12,511	\$ 12,420	\$ 13,748
2-151 Council Wages	Increased	1.78%	\$ 66,796	\$ 66,794	\$ 67,985
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	16.59%	\$ 81,400	\$ 81,257	\$ 94,735

11-20-40 Council - Division 4

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,172	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	10.69%	\$ 10,040	\$ 12,420	\$ 13,748
2-151 Council Wages	Increased	1.78%	\$ 69,267	\$ 66,794	\$ 67,985
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	16.59%	\$ 81,478	\$ 81,257	\$ 94,735

Costing Center Summary

11 - Council

11-20-50 Council - Division 5

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,149	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	14.44%	\$ 5,784	\$ 8,707	\$ 9,965
2-151 Council Wages	Increased	1.80%	\$ 68,667	\$ 66,194	\$ 67,385
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	17.43%	\$ 76,599	\$ 76,944	\$ 90,352

11-20-60 Council - Division 6

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,162	\$ 2,124	\$ 1,800
2-149 Employer Contributions	Increased	10.49%	\$ 12,795	\$ 12,707	\$ 14,040
2-151 Council Wages	Increased	1.80%	\$ 68,817	\$ 68,815	\$ 70,054
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	16.16%	\$ 83,774	\$ 83,646	\$ 97,165

Costing Center Summary

11 - Council

11-20-70 Council - Division 7

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,080	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	10.69%	\$ 10,339	\$ 12,420	\$ 13,748
2-151 Council Wages	Increased	1.80%	\$ 66,196	\$ 66,194	\$ 67,385
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	16.71%	\$ 78,614	\$ 80,657	\$ 94,135

11-20-80 Council - Division 8

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB	Decreased	15.27%	\$ 2,184	\$ 2,043	\$ 1,731
2-149 Employer Contributions	Increased	14.44%	\$ 5,784	\$ 8,707	\$ 9,965
2-151 Council Wages	Increased	1.76%	\$ 70,167	\$ 67,694	\$ 68,885
2-211 Travel & Subsistence	New this year	100.00%	-	-	\$ 8,750
2-214 Memberships, Registrations & Trainings	New this year	100.00%	-	-	\$ 1,922
2-219 Hospitality	New this year	100.00%	-	-	\$ 600
Total Expenses	Increased	17.09%	\$ 78,134	\$ 78,444	\$ 91,852

Costing Center Summary

11-30-00 Elections

Costing Center 11-30-00 Elections **Budget Year** 2026

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	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-211 Travel & Subsistence	Decreased	76.92%	\$ 6,500	\$ 6,500	\$ 1,500
2-214 Memberships, Registrations & Training	Decreased	83.33%	\$ 5,660	\$ 6,000	\$ 1,000
2-221 Advertising	Decreased	52.58%	\$ 10,500	\$ 4,218	\$ 2,000
2-262 Facility Rental	Decreased	75.00%	\$ 919	\$ 2,000	\$ 500
2-295 Election Honorarium & Fees	Decreased	88.16%	\$ 25,000	\$ 38,000	\$ 4,500
2-519 General Supplies	Decreased	70.83%	\$ 8,000	\$ 12,000	\$ 3,500
Total Expenses	Decreased	81.08%	\$ 56,579	\$ 68,718	\$ 13,000

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

Reflecting back 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 and transitioned our inventory over, which 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

As Yellowhead County moves into 2026, Administration will further develop and implement the County's Asset Management Plan, manage the County's investment strategies, and the County's Reserve Management Plan. The County's accounting system is reaching end of life and therefore the research and procurement process for an Enterprise Resource Planning (ERP) system will need to go to tender in 2026.

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
Corporate Services & Administration	\$ 123,510,368	\$ 56,204,160	\$ 67,306,208
General Municipal & Taxation	\$ 118,831,231	\$ -	\$ 118,831,231
Administration	4,679,137	17,773,882	13,094,744
Communications	-	519,838	519,838
Tourism & Economic Development	-	30,000	30,000
Assessment Review Board	-	9,924	9,924
Requisitions	-	37,556,298	37,556,298
Health and Safety	-	314,219	314,219

Costing Center Summary

00-00-00 General & Taxation

Costing Center	00-00-00 General &	Budget Year	2026		
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					
Decrease in interest revenue due to anticipated lower interest rates.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-111 Residential Farmland Taxes	Unchanged	0.00%	\$ 4,345,223	\$ 4,350,151	\$ 4,350,151
1-112 Residential School Taxes	Unchanged	0.00%	4,859,891	4,859,162	4,859,162
1-120 Machinery & Equipment Taxes	Unchanged	0.00%	24,865,541	24,871,246	24,871,246
1-122 Senior's Foundation Taxes	Unchanged	0.00%	6,584,962	6,586,787	6,586,787
1-123 Non Residential Taxes	Unchanged	0.00%	5,596,613	5,609,942	5,609,942
1-124 Non Residential School Taxes	Unchanged	0.00%	25,325,696	25,332,759	25,332,759
1-128 DIP Requisition	Increased	0.00%	777,656	777,590	777,590
1-130 Minimum Levy	Unchanged	0.00%	18,014	18,424	18,424
1-191 Linear Taxes	Unchanged	0.00%	39,494,159	39,482,569	39,482,569
1-510 Penalties & Costs	Increased	61.83%	594,723	247,176	400,000
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	-	100	100
1-550 Interest	Decreased	36.36%	4,055,344	5,500,000	3,500,000
1-560 Leases & Rentals	Unchanged	0.00%	46,935	42,500	42,500
1-592 Well Drilling Surcharge & Offsite Levies	Not used	0.00%	1,375	-	-
1-920 Transfer from Reserves	Decreased	16.30%	3,584,041	3,584,041	3,000,000
Total Revenues	Decreased	2.00%	\$ 120,150,174	\$ 121,262,448	\$ 118,831,231

Costing Center Summary

12-10-00 Admin General

Costing Center	12-10-00 Admin General	Budget Year	2026		
Division	Corporate Services				
Function	12 - Administration				
Description	Administration General consists of all staff under the CAO, and Corporate Services division.				
Summary of Changes					
The procurement system project was deferred to 2026, with 2025 funds transferred to reserves to support the upcoming ERP implementation. Salaries increased due to the addition of a seasonal position in the Legislative Services, the annual adjustment to salaries and benefits and modifiers (LAPP, WCB, CPP, EI). Transfer to reserves increased with contributions to the Facilities Reserve.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	83.05%	\$ 4,500	\$ 1,912	\$ 3,500
1-421 Tax Certificates & Searches	Increased	55.44%	16,155	9,650	15,000
1-510 Penalties & Costs	Unchanged	0.00%	47,000	6,000	6,000
1-580 Insurance Claims	Unchanged	0.00%	-	-	-
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	-	-	-
1-840 Provincial Conditional Grants	Unchanged	0.00%	457,786	457,786	457,786
1-920 Transfer from Reserves	Unchanged	0.00%	30,000	3,032,500	3,032,500
1-990 Other Revenues	Unchanged	0.00%	39,050	-	-
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	1,160,239	1,160,239	1,160,239
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	4,112	4,112	4,112
Total Revenues	Increased	0.15%	\$ 1,758,842	\$ 4,672,199	\$ 4,679,137
Expenses					
2-121 Salaries and Wages	Increased	6.43%	\$ 1,350,000	\$ 1,456,431	\$ 1,550,110
2-132 Moving Costs	Unchanged	0.00%	5,000	31,000	31,000
2-141 Admin Casual/Seasonal Wages	Increased	31.96%	56,375	56,375	74,390
2-145 WCB	Decreased	11.13%	33,332	35,960	31,957
2-149 Employer Contributions	Increased	5.79%	293,767	316,927	335,279
2-211 Travel & Subsistence	Unchanged	0.00%	12,750	12,750	12,750
2-213 Council Hospitality	Unchanged	0.00%	1,609	-	-
2-214 Memberships, Registrations & Training	Unchanged	0.00%	50,000	70,000	70,000
2-216 Postage & Courier	Unchanged	0.00%	40,320	40,320	40,320
2-217 Telephone	Unchanged	0.00%	35,000	35,000	35,000
2-218 Promotional Recognition	Unchanged	0.00%	35,000	35,000	35,000
2-219 Hospitality	Unchanged	0.00%	2,500	5,000	5,000
2-232 Legal	Unchanged	0.00%	85,000	100,000	100,000
2-233 Audit	Increased	14.19%	49,300	38,750	44,250
2-234 Assessment	Increased	2.45%	268,434	268,434	275,000
2-242 Technology	Decreased	32.40%	159,112	239,112	161,650
2-249 Other Professional	Increased	149.40%	5,000	25,000	62,350
2-252 Facility Maintenance	Decreased	2.26%	249,520	249,520	243,870
2-253 Equipment Maintenance	Unchanged	0.00%	-	1,000	1,000
2-255 Vehicle Maintenance	Unchanged	0.00%	7,000	7,000	7,000
2-263 Equipment Rental	Unchanged	0.00%	35,702	35,702	35,702
2-274 Insurance Premiums	Increased	2.50%	138,010	138,010	141,460
2-519 General Supplies	Increased	7.17%	60,651	60,651	65,000
2-521 Fuel, Oil & Antifreeze	Decreased	16.71%	2,000	3,602	3,000
2-543 Natural Gas	Increased	21.57%	40,516	34,160	41,529
2-544 Electricity	Increased	2.50%	93,537	109,520	112,259
2-545 Other Utilities	Unchanged	0.00%	1,356	1,356	1,356
2-551 Small Inventory Items	Unchanged	0.00%	23,436	22,000	22,000
2-731 Contribution to Local Government	New this year	100.00%	-	-	1,261
2-764 Transfer to Reserves	Increased	100.00%	-	-	596,494
2-814 Service Charges and Exchange	Increased	21.43%	7,000	7,000	8,500
2-900 Amortization	Unchanged	0.00%	1,160,239	1,160,239	1,160,239
2-901 ARO Accretion Expense	Unchanged	0.00%	4,112	4,112	4,112
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	25,000	3,007,500	3,007,500
Total Expenses	Increased	9.32%	\$ 4,330,579	\$ 7,607,433	\$ 8,316,339
Net Total		23.92%	-\$ 2,571,737	-\$ 2,935,233	-\$ 3,637,201

Costing Center Summary

12-10-67 Admin General Edson

Costing Center	12-10-67 Admin General	Budget Year	2026
Division	Corporate Services		
Function	12 - Administration		

Description

Cost centre for the revenue sharing agreement between Yellowhead County and the Town of Edson, intended to support fair distribution of shared revenues and strengthen intermunicipal collaboration.

Summary of Changes

Agreement based.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-731 Contribution to Local Government	Unchanged	0.00%	\$ 6,339,016	\$ 6,302,889	\$ 6,302,889
Total Expenses	Unchanged	0.00%	\$ 6,339,016	\$ 6,302,889	\$ 6,302,889

Costing Center Summary

12-10-85 Admin General Hinton

Costing Center	12-10-85 Admin General	Budget Year	2026
Division	Corporate Services		
Function	12 - Administration		

Description

Cost centre for the revenue sharing agreement between Yellowhead County and the Town of Hinton, intended to support fair distribution of shared revenues and strengthen intermunicipal collaboration.

Summary of Changes

Agreement based.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-731 Contribution to Local Government	Unchanged	0.00%	\$ 3,148,957	\$ 3,154,654	\$ 3,154,654
Total Expenses	Unchanged	0.00%	\$ 3,148,957	\$ 3,154,654	\$ 3,154,654

Costing Center Summary

12-30-00 Communications

Costing Center	12-30-00 Communications	Budget Year	2026
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

Other Professional expenses decreased as progress was made on the website and microsite development, while the virtual ID program remains ongoing and has not yet been completed.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries & Wages	Increased	7.61%	\$ 175,288	\$ 193,971	\$ 208,735
2-141 WCB	Decreased	11.28%	\$ 5,494	\$ 5,935	\$ 5,266
2-149 Employer Contributions	Increased	5.97%	\$ 39,396	\$ 46,824	\$ 49,621
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 500	\$ 5,500	\$ 5,500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 1,500	\$ 3,200	\$ 3,200
2-217 Telephone	Unchanged	0.00%	\$ 2,000	\$ 1,560	\$ 1,560
2-218 Promotional Recognition	Unchanged	0.00%	\$ 20,000	\$ 36,750	\$ 36,750
2-221 Advertising	Increased	3.00%	\$ 140,000	\$ 140,595	\$ 144,813
2-222 Newsletters & Media Publications	Unchanged	0.00%	\$ 14,000	\$ 23,393	\$ 23,393
2-249 Other Professional	Decreased	100.00%	\$ 20,000	\$ 60,000	\$ 40,000
2-519 General Supplies	Unchanged	0.00%	\$ 500	\$ 1,000	\$ 1,000
Total Expenses	Increased	0.21%	\$ 418,677	\$ 518,728	\$ 519,838

Costing Center Summary

69-10-00 Tourism & Economic Development General

Costing Center	69-10-00 Tourism &	Budget Year	2026
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	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-221 Advertising	Unchanged	0.00%	\$ 30,000	\$ 30,000	\$ 30,000
2-519 General Supplies	Not used	100.00%	\$ 150,000	\$ 150,000	\$ -
Total Expenses	Decreased	83.33%	\$ 180,000	\$ 180,000	\$ 30,000

Costing Center Summary

12-40-00 Assessment Review Board

Costing Center	12-40-00 Assessment	Budget Year	2026
Division	Corporate Services		
Function	12 - Administration		

Description

Responsible for making decisions regarding property assessment complaints.

Summary of Changes

All related costs have been consolidated under the Other Professional line item, as past expenditures show that only one review was completed by a single panel.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-159 Board Honorarium	Decreased	100.00%	\$ -	\$ 2,700	\$ -
2-211 Travel & Subsistence	Decreased	100.00%	\$ -	\$ 1,455	\$ -
2-249 Other Professional	Increased	72.02%	\$ 5,854	\$ 5,769	\$ 9,924
Total Expenses	Unchanged	0.00%	\$ 5,854	\$ 9,924	\$ 9,924

Costing Center Summary

81-10-00 Requisitions

Costing Center	81-10-00 Requisitions	Budget Year	2026
Division	Corporate Services		
Function	81 - Municipal Requisitions		

Description

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

Summary of Changes

No change. This will be updated during the Final Budget.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-747 School Requisition	Unchanged	0.00%	\$ 30,191,921	\$ 30,191,921	\$ 30,191,921
2-749 Seniors Requisition	Unchanged	0.00%	\$ 6,586,787	\$ 6,586,787	\$ 6,586,787
2-763 Provincial Requisition	Unchanged	0.00%	\$ 777,590	\$ 777,590	\$ 777,590
Total Expenses	Unchanged	0.00%	\$ 37,556,298	\$ 37,556,298	\$ 37,556,298

Costing Center Summary

24-20-00 Health & Safety General

Costing Center	24-20-00 Health & Safety	Budget Year	2026
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

Positions subsequently adjusted to better reflect organizational structure and responsibilities. Lunch and Learn program also added.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages	Decreased	2.74%	\$ 125,000	\$ 204,009	\$ 198,412
2-145 WCB	Decreased	18.24%	\$ 3,558	\$ 5,806	\$ 4,747
2-149 Employer Contributions	Decreased	0.54%	\$ 28,087	\$ 45,840	\$ 45,594
2-211 Travel & Subsistence	Increased	360.00%	\$ 500	\$ 1,000	\$ 4,600
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 5,000	\$ 7,200	\$ 7,200
2-217 Telephone	New this year	100.00%	\$ 400	\$ -	\$ 400
2-242 Technology	Unchanged	0.00%	\$ 14,365	\$ 14,365	\$ 14,365
2-249 Other Professional	Unchanged	0.00%	\$ 19,500	\$ 19,500	\$ 19,500
2-519 General Supplies	Decreased	15.65%	\$ 23,000	\$ 23,000	\$ 19,400
2-521 Fuel, Oil & Antifreeze	Not used	0.00%	\$ 1,000	\$ -	\$ -
Total Expenses	Decreased	2.03%	\$ 220,409	\$ 320,720	\$ 314,219

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 fourteen municipalities and 21 municipal enforcement clients.
- Responsible for Emergency Management 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

2025 saw rapid responses to the Mercoal/Robb and Peers wildfires, supported by Paid-on-Call members and new Protective Services staff providing 12-hour daily coverage. Lessons from the 2024 Jasper Wildfires strengthened training and preparedness across the department.

Despite these major events, several key initiatives moved forward, including:

- Universal Broadband expansion for Central and East regions of Yellowhead County
- Completion of the new Niton Fire Station construction
- FireSmart Sprinkler Protection Planning Grant for Brule and Robb
- Installation of the new Computer-Aided Dispatch (CAD) system
- Emergency Coordination Centre restored to full readiness, fully functional with staff completing training
- Annual maintenance of telecommunications towers completed
- Over 221,000 km of County road patrols
- Completion of the equipment refresh program

MOVING FORWARD

Following a year of major responses and reflection, Protective Services continues to focus on maintaining service levels and identifying efficiencies to enhance delivery. Lessons from the Jasper and Yellowhead County wildfires have guided ongoing improvements in training, coordination, and community engagement.

Looking ahead to 2026, several key initiatives are underway:

- Onboarding of the Yellowhead Regional Emergency Communication Centre into the NG-911 system, enhancing 911 call handling and dispatch capabilities.
- The new Peers Fire Station will become fully operational.
- Vehicles and equipment ordered under the 2025 replacement schedule are expected to arrive between 2026 and 2028.
- Fire Services Training Complex operating at full capacity.
- Expansion of communication towers and Broadband connections across Yellowhead County.
- Implementation of the FireSmart-funded Sprinkler Protection Planning System, with Brule and Robb as the first communities to come online.

Operating Summary by Division and Cost Centre

Protective Services	Revenue	Expenses	Net
Protective Services	\$ 3,326,529	\$ 22,336,378	-\$ 19,009,848
Communication Towers	\$ 161,065	\$ 7,017,085	-\$ 6,856,020
Policing	\$ 50,000	\$ 2,101,050	-\$ 2,051,050
Dispatch	\$ 1,290,093	\$ 1,880,345	-\$ 590,252
Fire	\$ 1,722,713	\$ 7,819,822	-\$ 6,097,109
Disaster General	\$ -	\$ 221,414	-\$ 221,414
Community Peace Officers	\$ 102,659	\$ 1,666,929	-\$ 1,564,271
Information Technology	\$ -	\$ 1,629,732	-\$ 1,629,732

Costing Center Summary

12-50-00 Communication Towers

Costing Center	12-50-00 Communication	Budget Year	2026		
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					
Decrease in Technology expenses due to the removal of Solacom support and maintenance costs. Facility maintenance, electricity, and insurance expenses increased with the addition of more sites.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ -	\$ -	\$ -
1-560 Leases & Rentals	Unchanged	0.00%	\$ 86,065	\$ 86,065	\$ 86,065
1-990 Other Revenues	Decreased	76.13%	\$ 30,000	\$ 314,177	\$ 75,000
Total Revenues	Decreased	59.76%	\$ 116,065	\$ 400,242	\$ 161,065
Expenses					
2-121 Salaries and Wages	Increased	14.33%	\$ 267,678	\$ 258,057	\$ 295,032
2-141 WCB	Decreased	10.41%	\$ 7,101	\$ 6,348	\$ 5,687
2-149 Employer Contributions	Increased	5.69%	\$ 56,205	\$ 56,371	\$ 59,581
2-242 Technology	Decreased	6.73%	\$ 325,245	\$ 341,716	\$ 318,716
2-249 Other Professional	Increased	0.77%	\$ 522,500	\$ 648,500	\$ 653,500
2-252 Facility Maintenance	Increased	45.72%	\$ 80,000	\$ 101,710	\$ 148,210
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 14,354	\$ 18,500	\$ 18,500
2-263 Equipment Rental	Unchanged	0.00%	\$ -	\$ 1,500	\$ 1,500
2-271 Licences & Permits	Increased	8.77%	\$ 93,980	\$ 86,056	\$ 93,600
2-274 Insurance Premiums	Increased	26.25%	\$ 10,525	\$ 10,525	\$ 13,288
2-519 General Supplies	Unchanged	0.00%	\$ 310,897	\$ 314,882	\$ 314,882
2-521 Fuel, Oil & Antifreeze	Increased	9.00%	\$ 55,532	\$ 55,532	\$ 60,532
2-544 Electricity	Increased	46.74%	\$ 31,394	\$ 33,908	\$ 49,755
2-764 Transfers to Reserves	Unchanged	0.00%	\$ 4,984,301	\$ 4,984,301	\$ 4,984,301
Total Expenses	Increased	1.43%	\$ 6,759,711	\$ 6,917,906	\$ 7,017,085
Net Total		5.19%	\$ 6,643,646	\$ 6,517,664	\$ 6,856,020

Costing Center Summary

21-10-00 Policing General

Costing Center	21-10-00 Policing General	Budget Year	2026
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	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-530 Fines	Unchanged	0.00%	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues	Unchanged	0.00%	\$ 50,000	\$ 50,000	\$ 50,000
Expenses					
2-331 Purchases from Government	Increased	26.20%	\$ 1,664,078	\$ 1,664,078	\$ 2,100,000
2-770 Contribution to Organizations	Unchanged	0.00%	\$ -	\$ 1,050	\$ 1,050
Total Expenses	Increased	26.18%	\$ 1,664,078	\$ 1,665,128	\$ 2,101,050
Net Total		26.99%	\$ -	\$ 1,614,078	\$ -
				\$ 1,615,128	\$ -
					\$ 2,051,050

Costing Center Summary

22-10-00 Dispatch Centre General

Costing Center	22-10-00 Dispatch Centre	Budget Year	2026
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 14 Municipalities (8 in 2024), and 21 Municipal Enforcement clients (24 in 2024). The main Dispatch Centre is located in the Yellowhead County Operations Centre (formerly known as Sanje Complex). The Back up dispatch Centre is located in the Evansburg Fire Station. There are currently 15 staff working in the Centre.

Summary of Changes

Increase in Other Professional expenses is related to the onboarding of the Yellowhead Regional Emergency Communication Centre to NG911 in Q1 2026. Increases in Technology expenses are due to end-of-life Fortigate and Cisco replacements, as well as additional licensing requirements, including Critical Testing, Select Advantage, and Priority Dispatching.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-351 Local Government Contributions	Increased	32.03%	\$ 416,629	\$ 416,629	\$ 550,092
1-420 Sale of Goods & Services	Unchanged	0.00%	222,214	222,214	222,214
1-840 Provincial Conditional Grants	Unchanged	0.00%	512,000	512,000	512,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	5,788	5,788	5,788
Total Revenues	Increased	11.54%	\$ 1,156,631	\$ 1,156,630	\$ 1,290,093
Expenses					
2-121 Salaries and Wages	Increased	23.49%	\$ 790,567	\$ 783,516	\$ 967,583
2-141-Admin Casual/Seasonal Wages	Decreased	52.91%	216,975	216,975	102,163
2-145 WCB	Decreased	12.35%	26,811	26,811	23,500
2-149 Employer Contributions	Increased	5.48%	206,692	206,692	218,027
2-211 Travel & Subsistence	Unchanged	0.00%	2,000	4,500	4,500
2-214 Memberships, Registrations & Training	Decreased	10.96%	15,000	32,242	28,709
2-217 Telephone	Unchanged	0.00%	11,600	11,660	11,660
2-218 Promotional Recognition	Unchanged	0.00%	3,500	3,500	3,500
2-219 Hospitality	Unchanged	0.00%	1,500	1,500	1,500
2-242 Technology	Increased	85.13%	194,416	194,416	359,916
2-249 Other Professional	Increased	205.60%	34,850	34,850	106,500
2-252 Facility Maintenance	Unchanged	0.00%	5,000	5,000	5,000
2-253 Equipment Maintenance	Unchanged	0.00%	500	2,000	2,000
2-512 Clothing & Footwear	Unchanged	0.00%	3,000	12,000	12,000
2-519 General Supplies	Decreased	19.40%	15,000	33,500	27,000
2-521 Fuel, Oil & Antifreeze	New this year	100.00%	-	-	1,000
2-551 Small Inventory Items	Unchanged	0.00%	-	-	-
2-900 Amortization	Unchanged	0.00%	5,788	5,788	5,788
Total Expenses	Increased	19.39%	\$ 1,533,199	\$ 1,574,951	\$ 1,880,345
Net Total		41.10%	-\$ 376,568	-\$ 418,321	-\$ 590,252

Costing Center Summary

23-###-## Fire All

Costing Center	23-###-## Fire All	Budget Year	2026
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, 16 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

Salaries and benefits reflect annual step increases. Contributions to organizations increased following a funding request from STARS. Clothing and footwear expenses also rose due to higher market prices.

Budget Prior Year Comparison

23-10-00 Fire General

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-351-Local Government Contributions	Unchanged	0.00%	\$ 415,498	\$ 415,498	\$ 415,498
1-420 Sale of Goods & Services	Unchanged	0.00%	100,000	150,000	150,000
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	5,000	-	-
1-840 Provincial Conditional Grants	Unchanged	0.00%	58,006	58,006	58,006
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	1,048,884	1,048,884	1,048,884
1-992 Offset of ARO Accretion Expense	Unchanged	0.00%	5,782	5,782	5,782
Total Revenues	Unchanged	0.00%	\$ 1,633,170	\$ 1,678,170	\$ 1,678,170
Expenses					
2-121 Salaries and Wages	Increased	9.22%	\$ 600,672	\$ 594,988	\$ 649,831
2-145 WCB	Decreased	13.63%	17,577	15,628	13,497
2-149 Employer Contributions	Increased	4.20%	125,892	126,332	131,639
2-211 Travel & Subsistence	Unchanged	0.00%	22,000	50,000	50,000
2-214 Memberships, Registrations & Training	Increased	0.87%	185,000	207,356	209,166
2-217 Telephone	Increased	14.15%	21,200	21,200	24,200
2-218 Promotional Recognition	Unchanged	0.00%	34,950	34,950	34,950
2-219 Hospitality	Unchanged	0.00%	28,000	29,000	29,000
2-242 Technology	Increased	1.34%	210,456	215,800	218,700
2-249 Other Professional	Increased	8.45%	55,000	71,000	77,000
2-252 Facility Maintenance	Decreased	42.71%	48,000	48,000	27,500
2-253 Equipment Maintenance	Increased	2.86%	80,000	86,360	88,830
2-255 Vehicle Maintenance	Increased	4.04%	600,000	597,525	621,675
2-263 Equipment Rental	Unchanged	0.00%	7,000	27,025	27,025
2-274 Insurance Premiums	Increased	5.08%	96,711	96,711	101,622
2-512 Clothing & Footwear	Increased	8.65%	285,678	299,990	325,950
2-519 General Supplies	Decreased	5.88%	271,200	271,200	255,260
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	100,000	145,000	145,000
2-522 Tires, Batteries & Accessories	Increased	2.13%	70,500	70,500	72,000
2-551 Small Inventory Items	Unchanged	0.00%	9,637	-	-
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	649,750	649,750	649,750
2-900 Amortization	Unchanged	0.00%	1,048,884	1,048,884	1,048,884
2-901 ARO Accretion Expense	Unchanged	0.00%	5,782	5,782	5,782
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	7,500	7,500	7,500
Total Expenses	Increased	2.00%	\$ 4,581,389	\$ 4,720,481	\$ 4,814,762
Net Total		3.10%	-\$ 2,948,219	-\$ 3,042,311	-\$ 3,136,592

Costing Center Summary

23-##-## Fire All

23-10-85 Fire General Hinton

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-731 Contribution to Local Government					
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	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 10,000	\$ 20,000	\$ 20,000
1-560 Leases & Rentals	Unchanged	0.00%	24,543	24,543	24,543
Total Revenues	Unchanged	0.00%	\$ 34,543	\$ 44,543	\$ 44,543
Expenses					
2-121 Salaries and Wages	Increased	19.96%	\$ 473,762	\$ 473,762	\$ 568,332
2-141 Admin Casual/Seasonal Wages	Decreased	23.98%	237,589	237,589	180,627
2-145 WCB	Decreased	20.78%	22,351	22,351	17,706
2-149 Employer Contributions	Increased	3.11%	135,922	135,922	140,151
2-217 Telephone	Unchanged	0.00%	-	100	100
2-242 Technology	Unchanged	0.00%	40,100	40,100	40,100
2-252 Facility Maintenance	Decreased	46.55%	60,000	157,250	84,050
2-298 Paid Volunteers	Increased	1.80%	56,456	70,274	71,538
2-543 Natural Gas	Increased	18.17%	34,207	29,672	35,063
2-544 Electricity	Increased	2.50%	23,512	28,833	29,553
Total Expenses	Decreased	2.39%	\$ 1,083,900	\$ 1,195,853	\$ 1,167,220
Net Total		2.49%	-\$ 1,049,357	-\$ 1,151,310	-\$ 1,122,677

23-30-29 Fire Hall - Wildwood

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB					
2-145 WCB	Decreased	15.34%	\$ 397	\$ 391	\$ 331
2-217 Telephone	Unchanged	0.00%	250	250	250
2-242 Technology	Unchanged	0.00%	500	1,500	1,500
2-252 Facility Maintenance	Decreased	22.17%	30,000	64,950	50,550
2-298 Paid Volunteers	Increased	1.80%	15,435	40,763	41,496
2-543 Natural Gas	Increased	21.92%	14,995	12,607	15,370
2-544 Electricity	Increased	2.50%	7,973	10,416	10,676
Total Expenses	Decreased	8.18%	\$ 69,549	\$ 130,877	\$ 120,173

23-30-32 Fire Hall - Niton

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB					
2-145 WCB	Decreased	15.34%	\$ 532	\$ 388	\$ 328
2-217 Telephone	Unchanged	0.00%	700	1,200	1,200
2-252 Facility Maintenance	Decreased	62.34%	15,000	30,800	11,600
2-298 Paid Volunteers	Increased	1.80%	23,000	40,381	41,108
2-543 Natural Gas	Increased	2.50%	8,088	1,947	1,996
2-544 Electricity	Increased	2.50%	5,548	6,925	7,098
Total Expenses	Decreased	22.43%	\$ 52,868	\$ 81,641	\$ 63,330

Costing Center Summary

23-##-## Fire All

23-30-44 Fire Hall - Peers

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB					
2-145 WCB	Decreased	15.34%	\$ 300	\$ 313	\$ 265
2-217 Telephone	Unchanged	0.00%	1,200	1,200	1,200
2-252 Facility Maintenance	Decreased	16.22%	6,789	11,100	9,300
2-298 Paid Volunteers	Increased	1.80%	15,000	32,610	33,197
2-543 Natural Gas	Increased	769.42%	2,128	1,807	15,709
2-544 Electricity	Increased	201.67%	5,097	3,389	10,225
Total Expenses	Increased	38.63%	\$ 30,515	\$ 50,420	\$ 69,896

23-30-67 Fire Hall - Station 12

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages					
2-121 Salaries and Wages	Increased	20.80%	\$ 488,695	\$ 488,695	\$ 590,341
2-141 Admin Casual/Seasonal Wages	Decreased	23.98%	237,589	237,589	180,627
2-145 WCB	Decreased	20.14%	22,996	22,996	18,366
2-149 Employer Contributions	Increased	3.22%	138,270	138,270	142,725
2-217 Telephone	Increased	50.00%	1,200	1,200	1,800
2-242 Technology	Increased	85.00%	4,000	4,000	7,400
2-252 Facility Maintenance	Decreased	51.13%	60,000	77,150	37,700
2-298 Paid Volunteers	Increased	1.80%	67,000	89,297	90,903
2-543 Natural Gas	Increased	2.44%	13,198	13,206	13,528
2-544 Electricity	Decreased	7.09%	14,202	14,202	13,194
2-545 Other Utilities	Unchanged	0.00%	3,921	3,921	3,596
Total Expenses	Increased	0.92%	\$ 1,051,071	\$ 1,090,202	\$ 1,100,179

23-30-81 Fire Hall - Robb

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-145 WCB					
2-145 WCB	Decreased	15.34%	\$ 419	\$ 231	\$ 196
2-217 Telephone	Increased	15.79%	1,900	1,900	2,200
2-252 Facility Maintenance	Decreased	47.11%	40,000	52,850	27,950
2-298 Paid Volunteers	Increased	1.80%	12,000	24,102	24,536
2-543 Natural Gas	Decreased	10.48%	5,355	6,131	5,489
2-544 Electricity	Increased	2.50%	6,811	8,160	8,364
Total Expenses	Decreased	26.39%	\$ 66,484	\$ 93,375	\$ 68,734

23-30-87 Fire Hall - Brule

| Object | Changes | Percent Change | 2025 Forecast | 2025 Amount | 2026 Amount |
</
| --- | --- | --- | --- | --- | --- |

Costing Center Summary

24-10-00 Disaster General

Costing Center	24-10-00 Disaster General	Budget Year	2026
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

Equipment maintenance has been added for both the ECC's main and backup systems. Training costs have increased to support the onboarding and development of additional ECC staff.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages	Increased	5.73%	\$ 156,477	\$ 26,327	\$ 27,836
2-145 WCB	Decreased	12.52%	\$ 4,555	\$ 486	\$ 425
2-149 Employer Contributions	Increased	4.39%	\$ 12,414	\$ 5,032	\$ 5,253
2-211 Travel & Subsistence	Increased	100.00%	\$ 1,000	\$ 1,000	\$ 2,000
2-214 Memberships, Registrations & Training	Increased	47.37%	\$ 6,540	\$ 9,500	\$ 14,000
2-217 Telephone	New this year	100.00%	-	\$ 700	
2-219 Hospitality	Unchanged	0.00%	\$ 99,054	\$ 3,000	\$ 3,000
2-221 Advertising	New this year	100.00%	-	\$ 200	
2-242 Technology	Increased	20.97%	\$ 31,000	\$ 31,000	\$ 37,500
2-249 Other Professional	Increased	43.75%	\$ 223,463	\$ 8,000	\$ 11,500
2-253 Equipment Maintenance	New this year	100.00%	-	\$ 9,000	
2-519 General Supplies	Increased	1.38%	\$ 55,000	\$ 108,500	\$ 110,000
2-521 Fuel, Oil & Antifreeze	Not used	0.00%	\$ 54,273	-	-
Total Expenses	Increased	14.81%	\$ 643,777	\$ 192,845	\$ 221,414

Costing Center Summary

26-10-00 Bylaw General

Costing Center	26-10-00 Bylaw General	Budget Year	2026
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

The cost-share payment to the Town of Edson for the Animal Pound increased in accordance with their funding request.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 102,659	\$ 102,659	\$ 102,659
Total Revenues	Unchanged	0.00%	\$ 102,659	\$ 102,659	\$ 102,659
Expenses					
2-121 Salaries and Wages	Increased	4.02%	\$ 774,343	\$ 926,804	\$ 964,034
2-145 WCB	Decreased	13.58%	\$ 23,206	\$ 24,962	\$ 21,572
2-149 Employer Contributions	Increased	4.22%	\$ 164,376	\$ 188,231	\$ 196,180
2-211 Travel & Subsistence	Decreased	10.99%	\$ 10,000	\$ 38,670	\$ 34,419
2-214 Memberships, Registrations & Training	Decreased	12.05%	\$ 25,000	\$ 29,050	\$ 25,550
2-217 Telephone	Increased	3.03%	\$ 11,800	\$ 11,880	\$ 12,240
2-218 Promotional Recognition	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-219 Hospitality	Unchanged	0.00%	\$ 700	\$ 700	\$ 700
2-242 Technology	Decreased	2.01%	\$ 44,700	\$ 44,700	\$ 43,800
2-247 Reclamation	Unchanged	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
2-249 Other Professional	Unchanged	0.00%	\$ 4,500	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 3,890	\$ 4,150	\$ 4,150
2-255 Vehicle Maintenance	Increased	2.20%	\$ 39,312	\$ 39,312	\$ 40,176
2-263 Equipment Rental	Decreased	60.00%	-	\$ 2,500	\$ 1,000
2-274 Insurance Premiums	Increased	2.50%	\$ 10,731	\$ 10,731	\$ 10,999
2-512 Clothing & Footwear	Decreased	6.10%	\$ 18,000	\$ 32,800	\$ 30,800
2-519 General Supplies	Unchanged	0.00%	\$ 10,000	\$ 10,900	\$ 10,900
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 55,980	\$ 100,250	\$ 100,250
2-522 Tires, Batteries & Accessories	Increased	2.80%	\$ 1,148	\$ 17,160	\$ 17,640
2-731 Contribution to Local Government	Increased	25.37%	\$ 31,394	\$ 31,394	\$ 39,360
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-900 Amortization	Unchanged	0.00%	\$ 102,659	\$ 102,659	\$ 102,659
2-990 Loss on Sales	Unchanged	0.00%	-	-	-
Total Expenses	Increased	2.43%	\$ 1,337,739	\$ 1,627,352	\$ 1,666,929
Net Total		2.60%	-\$ 1,235,080	-\$ 1,524,694	-\$ 1,564,271

Costing Center Summary

28-10-00 Information Technology Admin General

Costing Center	Budget Year	2026
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

The increase is primarily due to consulting services required to support the system upgrade.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages	Increased	10.87%	\$ 312,844	\$ 312,844	\$ 346,846
2-145 WCB	Decreased	12.56%	7,772	7,772	6,796
2-149 Employer Contributions	Increased	3.60%	70,622	70,622	73,167
2-211 Travel & Subsistence	Unchanged	0.00%	1,000	1,500	1,500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	6,890	16,000	16,000
2-217 Telephone	Unchanged	0.00%	4,500	4,500	4,500
2-219-Hospitality	Increased	100.00%	500	500	1,000
2-242 Technology	Decreased	2.79%	824,780	824,780	801,735
2-249 Other Professional	Increased	322.58%	61,000	62,000	262,000
2-263 Equipment Rental	Unchanged	0.00%	66,688	66,688	66,688
2-519 General Supplies	Decreased	58.74%	112,700	112,700	46,500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	1,000	3,000	3,000
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
Total Expenses	Increased	9.90%	\$ 1,470,296	\$ 1,482,907	\$ 1,629,732

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.

Key highlights of the department's responsibilities include:

- Maintaining 2,078 km of gravel roads, 302 km of paved roads, 161 bridge structures, and eight hamlets.
- Providing potable water treatment in five hamlets and water distribution in six.
- Managing wastewater collection and treatment in six hamlets and one subdivision.
- Operating 15 transfer sites for residential solid waste disposal and recycling.
- Partnering intermunicipally for the operation of the Edson and Hinton–Yellowhead County airports.
- Issuing approximately 200 Development Permits annually and processing about 20 subdivision applications, supporting new residential, commercial, and industrial growth.

LOOKING BACK

2025 was a productive year focused on construction and completing key initiatives as directed by Council. Major accomplishments included:

- Rebuilding and paving 6.2 km of road.
- Rebuilding 4.5 km of gravel road.
- Replacing a large culvert and bridge structure.
- Constructing the Marlboro effluent treatment lagoon, outfall pipeline, and force main.
- Repairing a slope failure on Township Road 560.
- Expanding the leachate pond and paving the entry area at the West Yellowhead Regional Landfill.
- Finalizing the purchase of 1,855 acres of land east of Jasper National Park.

MOVING FORWARD

Looking ahead to 2026, several significant construction projects are advancing through design and build stages. Key work planned includes:

- Start of phase one of the Marlboro water distribution and wastewater collection systems.
- Final phase of residential deep utility upgrades in Evansburg.
- Reconstruction of a portion of Range Road 124 north of Township Road 560.
- Reconstruction of a portion of Township Road 544 west of Range Road 162.
- Reconstruction of a portion of Range Road 185 to meet current road grade standards.
- Ongoing upgrades and maintenance of community facilities throughout Yellowhead County.

Operating Summary by Division and Cost Centre

Infrastructure & Planning Services	Revenue	Expenses	Net
Infrastructure & Planning Services	\$ 25,086,289	\$ 55,391,586	-\$ 30,305,297
Transportation	\$ 19,060,980	\$ 32,721,796	-\$ 13,660,816
Street Lighting	-	212,107	212,107
Gravel	-	4,579,680	4,579,680
Bridges	157,500	3,710,924	3,553,424
Airport	147,956	432,041	284,086
Water	878,630	4,019,227	3,140,597
Wastewater	879,186	1,346,784	467,598
Solid Waste	3,729,537	7,016,338	3,286,801
Planning	52,500	1,172,689	1,120,189
Subdivision & Land Development	180,000	180,000	-

Costing Center Summary

32-10-00 Transportation General

Costing Center	32-10-00 Transportation	Budget Year	2026		
Division	Infrastructure & Planning				
Function	32 - Transportation				
Description					
This cost centre captures revenues and expenditures that are common to the Transportation Department.					
Summary of Changes					
Dust control revenues were adjusted in line with 2025 revenue projections. General maintenance expenses decreased for the Carrot Creek yard. Janitorial contract costs were reallocated between the YCOC Shop and the Edson Administration Building. Other Professional expenses increased due to the Rail Crossing Review.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420-Sale of Goods & Services	Unchanged	0.00%	\$ 487	\$ -	\$ -
1-426 Dust Control Individuals	Increased	672.73%	86,452	11,000	85,000
1-520 Licences, Permits, Appeal Fees	Decreased	9.52%	36,433	105,000	95,000
1-560 Leases & Rentals	Not used	0.00%	250	-	-
1-840 Provincial Conditional Grants	Unchanged	0.00%	-	-	-
1-990 Other Revenues	Unchanged	0.00%	-	-	-
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	18,808,447	18,808,447	18,808,447
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	3,533	3,533	3,533
Total Revenues	Increased	0.34%	\$ 18,935,602	\$ 18,927,980	\$ 18,991,980
Expenses					
2-121 Salaries and Wages	Increased	3.30%	\$ 1,335,888	\$ 1,335,888	\$ 1,379,940
2-141-Admin Casual/Seasonal Wages	Increased	16.46%	18,671	18,671	21,745
2-145 WCB	Decreased	12.97%	35,020	35,020	30,479
2-149 Employer Contributions	Increased	0.74%	292,298	292,298	294,466
2-211 Travel & Subsistence	Unchanged	0.00%	4,000	4,000	4,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	15,000	20,000	20,000
2-217 Telephone	Unchanged	0.00%	17,500	17,500	17,500
2-219 Hospitality	Unchanged	0.00%	2,000	2,000	2,000
2-232 Legal	New this year	100.00%	-	-	5,000
2-235 Engineering	Increased	5.45%	137,500	137,500	145,000
2-242 Technology	Unchanged	0.00%	20,012	20,012	20,012
2-249 Other Professional	New this year	100.00%	-	-	50,000
2-252 Facility Maintenance	Decreased	22.60%	184,370	184,370	142,700
2-253 Equipment Maintenance	Unchanged	0.00%	2,000	2,000	2,000
2-255 Vehicle Maintenance	Unchanged	0.00%	30,000	30,000	30,000
2-263 Equipment Rental	Unchanged	0.00%	500	500	500
2-271 Licences & Permits	Unchanged	0.00%	12,000	12,000	12,000
2-274 Insurance Premiums	Increased	2.50%	61,730	61,730	63,273
2-344 Infras Purchase Right of Way	Not used	0.00%	2,000	-	-
2-512 Clothing & Footwear	Unchanged	0.00%	7,500	7,500	7,500
2-519 General Supplies	Unchanged	0.00%	7,500	7,500	7,500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	50,000	60,000	60,000

Costing Center Summary

32-10-00 Transportation General

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses (Continued)					
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	7,500	7,500	7,500
2-524 Consumable Tools	Unchanged	0.00%	10,000	10,000	10,000
2-543 Natural Gas	Increased	3.56%	85,860	84,979	88,006
2-544 Electricity	Increased	2.50%	91,360	109,587	112,327
2-545 Other Utilities	Unchanged	0.00%	6,230	6,592	6,592
2-551 Small Inventory Items	Unchanged	0.00%	1,500	1,500	1,500
2-551 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	558,365	558,365	558,365
2-831 Debenture Interest	Unchanged	0.00%	12,228	12,228	12,228
2-832 Debenture Principal	Unchanged	0.00%	155,909	155,909	155,909
2-900 Amortization	Unchanged	0.00%	18,808,447	18,808,447	18,808,447
2-901 Accretion Expense	Unchanged	0.00%	3,533	3,533	3,533
2-990 Loss on Sales	Unchanged	0.00%	-	-	-
Total Expenses	Increased	0.33%	\$ 21,976,420	\$ 22,007,129	\$ 22,080,021
Net Total		0.29%	-\$ 3,040,818	-\$ 3,079,149	-\$ 3,088,041

Costing Center Summary

32-10-18 Transportation East

Costing Center	32-10-18 Transportation	Budget Year	2026
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

Paved road maintenance costs increased substantially with the introduction of the sidewalk repair and inspection program.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-920 Transfer from Reserves	Unchanged	0.00%	\$ -	\$ 69,000	\$ 69,000
Total Revenues					
Expenses					
2-121 Salaries and Wages	Increased	5.34%	\$ 899,413	\$ 899,413	\$ 947,449
2-145 WCB	Decreased	12.72%	\$ 25,157	\$ 25,157	\$ 21,957
2-149 Employer Contributions	Increased	4.45%	\$ 194,583	\$ 194,583	\$ 203,251
2-237 Gravel Patching	Unchanged	0.00%	\$ 20,000	\$ 20,000	\$ 20,000
2-240 Sign Installation	Unchanged	0.00%	\$ 2,000	\$ 8,500	\$ 8,500
2-243 Brushing	Unchanged	0.00%	\$ 185,150	\$ 185,150	\$ 185,150
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	\$ 100,000	\$ 100,000	\$ 100,000
2-245 Paved Road Maintenance Summer	Increased	41.46%	\$ 185,560	\$ 185,560	\$ 262,500
2-250 Railway Crossing Maintenance	Unchanged	0.00%	\$ 5,000	\$ 79,000	\$ 79,000
2-251 Grounds Maintenance	Increased	9.47%	\$ 169,000	\$ 169,000	\$ 185,000
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 3,000	\$ 3,000	\$ 3,000
2-255 Vehicle Maintenance	Unchanged	0.00%	\$ 100,000	\$ 120,000	\$ 120,000
2-256 Dust Control	Increased	17.65%	\$ 57,753	\$ 85,000	\$ 100,000
2-257 Gravel Road Maintenance Winter	Unchanged	0.00%	\$ 76,265	\$ 154,000	\$ 154,000
2-258 Gravel Road Maintenance Summer	Unchanged	0.00%	\$ 20,000	\$ 20,000	\$ 20,000
2-259 Ditching	Unchanged	0.00%	\$ 5,000	\$ 9,500	\$ 9,500
2-263 Equipment Rental	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-519 General Supplies	Unchanged	0.00%	\$ 2,500	\$ 2,500	\$ 2,500
2-521 Fuel, Oil & Antifreeze	Increased	5.41%	\$ 185,000	\$ 185,000	\$ 195,000
2-522 Tires, Batteries & Accessories	Increased	40.63%	\$ 16,357	\$ 16,000	\$ 22,500
2-524 Consumable Tools	Unchanged	0.00%	\$ 3,000	\$ 3,000	\$ 3,000
2-536 Beaver Control Materials	Unchanged	0.00%	\$ 7,500	\$ 15,000	\$ 15,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 4,000	\$ 30,000	\$ 30,000
Total Expenses					
	Increased	7.09%	\$ 2,267,238	\$ 2,510,363	\$ 2,688,308
Net Total					
		7.29%	\$ 2,267,238	\$ 2,441,363	\$ 2,619,308

Costing Center Summary

32-10-67 Transportation West

Costing Center	32-10-67 Transportation	Budget Year	2026
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

Budget increases primarily reflect contract adjustments and expanded maintenance programs. Paved Road Maintenance increased with the addition of the Twp Rd 542 paving project, extension of crack sealing and line painting programs, and additional asphalt patching required due to road condition. Gravel Road Maintenance rose by \$200,000 due to higher contract prices.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages	Increased	5.04%	\$ 1,064,020	\$ 1,064,020	\$ 1,117,605
2-145 WCB	Decreased	12.90%	\$ 29,982	\$ 29,982	\$ 26,115
2-149 Employer Contributions	Increased	4.56%	\$ 234,083	\$ 234,083	\$ 244,747
2-237 Gravel Patching	Unchanged	0.00%	\$ 125,000	\$ 125,000	\$ 125,000
2-240 Sign Installation	Unchanged	0.00%	\$ 2,000	\$ 22,500	\$ 22,500
2-241 Approach Construction	Unchanged	0.00%	\$ 3,155	\$ -	\$ -
2-243 Brushing	Increased	2.63%	\$ 190,000	\$ 190,000	\$ 195,000
2-244 Paved Road Maintenance Winter	Increased	10.00%	\$ 500,000	\$ 500,000	\$ 550,000
2-245 Paved Road Maintenance Summer	Increased	34.18%	\$ 340,950	\$ 340,950	\$ 457,500
2-250 Railway Crossing Maintenance	Increased	18.75%	\$ 90,000	\$ 80,000	\$ 95,000
2-251 Grounds Maintenance	Increased	10.00%	\$ 320,000	\$ 320,000	\$ 352,000
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 2,262	\$ 2,000	\$ 2,000
2-255 Vehicle Maintenance	Unchanged	0.00%	\$ 150,000	\$ 150,000	\$ 150,000
2-256 Dust Control	Unchanged	0.00%	\$ 423,943	\$ 575,000	\$ 575,000
2-257 Gravel Road Maintenance Winter	Increased	5.56%	\$ 900,000	\$ 900,000	\$ 950,000
2-258 Gravel Road Maintenance Summer	Decreased	9.14%	\$ 1,250,000	\$ 2,900,000	\$ 2,635,000
2-259 Ditching	Unchanged	0.00%	\$ 20,000	\$ 50,000	\$ 50,000
2-263 Equipment Rental	Unchanged	0.00%	\$ 1,500	\$ 3,500	\$ 3,500
2-519 General Supplies	Unchanged	0.00%	\$ 10,000	\$ 10,000	\$ 10,000
2-521 Fuel, Oil & Antifreeze	Increased	5.00%	\$ 250,000	\$ 250,000	\$ 262,500
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	\$ 25,000	\$ 25,000	\$ 25,000
2-524 Consumable Tools	Unchanged	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
2-536 Beaver Control Materials	Unchanged	0.00%	\$ 15,000	\$ 15,000	\$ 15,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 15,000	\$ 85,000	\$ 85,000
Total Expenses					
	Increased	0.97%	\$ 5,966,895	\$ 7,877,035	\$ 7,953,467

Costing Center Summary

32-15-## Street Lights All Locations

Costing Center	32-15-## Street Lights All	Budget Year	2026		
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 2025 Budget + 2.5%					
Budget Prior Year Comparison					
32-15-18 Street Lights Evansburg					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 61,971	\$ 73,555	\$ 75,394
Total Expenses	Increased	2.50%	\$ 61,971	\$ 73,555	\$ 75,394
32-15-29 Street Lights Wildwood					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 43,069	\$ 51,518	\$ 52,806
Total Expenses	Increased	2.50%	\$ 43,069	\$ 51,518	\$ 52,806
32-15-31 Street Lights Mackay					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 1,237	\$ 1,997	\$ 2,047
Total Expenses	Increased	2.50%	\$ 1,237	\$ 1,997	\$ 2,047
32-15-32 Street Lights Niton					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 11,037	\$ 13,103	\$ 13,430
Total Expenses	Increased	2.50%	\$ 11,037	\$ 13,103	\$ 13,430

Costing Center Summary

32-15-## Street Lights All Locations

32-15-44 Street Lights Peers					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 14,505	\$ 17,226	\$ 17,657
Total Expenses	Increased	2.50%	\$ 14,505	\$ 17,226	\$ 17,657
32-15-79 Street Lights Marlboro					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 5,283	\$ 6,274	\$ 6,431
Total Expenses	Increased	2.50%	\$ 5,283	\$ 6,274	\$ 6,431
32-15-81 Street Lights Robb					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 20,356	\$ 24,178	\$ 24,782
Total Expenses	Increased	2.50%	\$ 20,356	\$ 24,178	\$ 24,782
32-15-83 Street Lights Cadomin					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 9,588	\$ 11,389	\$ 11,673
Total Expenses	Increased	2.50%	\$ 9,588	\$ 11,389	\$ 11,673
32-15-87 Street Lights Brule					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 6,473	\$ 7,694	\$ 7,886
Total Expenses	Increased	2.50%	\$ 6,473	\$ 7,694	\$ 7,886
TOTAL STREET LIGHTS - ALL LOCATIONS					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-544 Electricity	Increased	2.50%	\$ 173,520	\$ 206,933	\$ 212,107
Total Expenses	Increased	2.50%	\$ 173,520	\$ 206,933	\$ 212,107

Costing Center Summary

32-30-## Gravel All Locations

Costing Center	32-30-## Gravel All	Budget Year	2026		
Division	Infrastructure & Planning				
Function	32 - Transportation				
Description					
The expenditures for the County's annual road regraveling program are captured here; on average County roads are regraveled every 3-5 years.					
Summary of Changes					
Changes based on current road conditions, historical maintenance actuals, and future needs to maintain roadways.					
Budget Prior Year Comparison					
32-30-11 Gravel Entwistle					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-235 Engineering	Unchanged	0.00%	\$ 20,000	\$ 40,000	\$ 40,000
2-236 Regravel	Increased	2.37%	\$ 286,809	\$ 470,195	\$ 481,360
2-555 Gravel Purchase	Increased	12.06%	\$ 619,551	\$ 644,355	\$ 722,070
Total Expenses	Increased	7.70%	\$ 926,359	\$ 1,154,550	\$ 1,243,430
32-30-44 Gravel General					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-236 Regravel	Unchanged	0.00%	\$ 120,149	\$ 255,750	\$ 255,750
2-555 Gravel Purchase	Decreased	26.42%	\$ 365,847	\$ 397,500	\$ 292,500
Total Expenses	Decreased	16.07%	\$ 485,996	\$ 653,250	\$ 548,250
32-30-45 Gravel Williamson					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-236 Regravel	Unchanged	0.00%	\$ 103,630	\$ 152,900	\$ 152,900
2-555 Gravel Purchase	Increased	1.93%	\$ 213,029	\$ 254,100	\$ 259,000
Total Expenses	Increased	1.20%	\$ 316,659	\$ 407,000	\$ 411,900
32-30-53 Gravel Wolf Lake					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-236 Regravel	Unchanged	0.00%	\$ 895,046	\$ 1,020,000	\$ 1,020,000
Total Expenses	Unchanged	0.00%	\$ 895,046	\$ 1,020,000	\$ 1,020,000

Costing Center Summary

32-30-## Gravel All Locations

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
32-30-55 Gravel Rosevear					
Expenses					
2-236 Regravel	Unchanged	0.00%	\$ 168,175	\$ 196,900	\$ 196,900
2-555 Gravel Purchase	Increased	1.93%	\$ 605,938	\$ 508,200	\$ 518,000
Total Expenses	Increased	1.39%	\$ 774,113	\$ 705,100	\$ 714,900
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
32-30-79 Gravel Dandurand					
Expenses					
2-236 Regravel	Increased	8.52%	\$ 184,260	\$ 193,600	\$ 210,100
2-555 Gravel Purchase	Increased	14.58%	\$ 236,854	\$ 336,967	\$ 386,100
Total Expenses	Increased	12.37%	\$ 421,114	\$ 530,567	\$ 596,200
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
32-30-85 Gravel Westridge					
Expenses					
2-236 Regravel	Increased	16.67%	\$ 11,465	\$ 15,000	\$ 17,500
2-555 Gravel Purchase	Increased	37.50%	\$ 27,367	\$ 20,000	\$ 27,500
Total Expenses	Increased	28.57%	\$ 38,831	\$ 35,000	\$ 45,000
TOTAL GRAVEL - ALL LOCATIONS					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-235 Engineering	Unchanged	0.00%	\$ 20,000	\$ 40,000	\$ 40,000
2-236 Regravel	Increased	1.31%	\$ 1,769,533	\$ 2,304,345	\$ 2,334,510
2-555 Gravel Purchase	Increased	2.04%	\$ 2,068,586	\$ 2,161,122	\$ 2,205,170
Total Expenses	Increased	1.65%	\$ 3,858,118	\$ 4,505,467	\$ 4,579,680

Costing Center Summary

32-50-00 Bridges General

Costing Center	32-50-00 Bridges General	Budget Year	2026
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

No net change due to offsetting grant funding and expenses for the Water Crossing Remediation Program.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-840-Provincial Conditional Grants	Increased	100.00%	\$ -	\$ -	\$ 157,500
1-920 Transfer from Reserves	Unchanged	0.00%	\$ -	\$ -	\$ -
Total Revenues	Increased	100.00%	\$ -	\$ -	\$ 157,500
Expenses					
2-235 Engineering	Increased	143.18%	\$ 110,000	\$ 110,000	\$ 267,500
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 500,000	\$ 500,000	\$ 500,000
2-464 Transfer to Reserves	Unchanged	0.00%	\$ 2,943,424	\$ 2,943,424	\$ 2,943,424
Total Expenses	Increased	4.43%	\$ 3,553,424	\$ 3,553,424	\$ 3,710,924
Net Total		0.00%	\$ -	\$ 3,553,424	\$ -
				\$ 3,553,424	\$ -
					\$ 3,553,424

Costing Center Summary

33-10-00 Airport General

Costing Center	33-10-00 Airport General	Budget Year	2026
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

Changes are primarily driven by cost-sharing revenues with the Town of Hinton and cost-sharing expenses with the Town of Edson. Lease and rental revenues were also adjusted to align with 2025 projections.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-351 Local Government Contributions	Increased	32.15%	\$ 79,389	\$ 79,389	\$ 104,912
1-560 Leases & Rentals	Increased	86.34%	\$ 32,500	\$ 23,100	\$ 43,044
Total Revenues	Increased	44.36%	\$ 111,889	\$ 102,489	\$ 147,956
Expenses					
2-121 Salaries and Wages	Increased	6.49%	\$ 85,693	\$ 85,693	\$ 91,253
2-145 WCB	Decreased	11.37%	\$ 2,415	\$ 2,415	\$ 2,140
2-149 Employer Contributions	Increased	6.04%	\$ 19,980	\$ 19,980	\$ 21,186
2-211 Travel & Subsistence	Unchanged	0.00%	\$ -	\$ -	\$ -
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 650	\$ 650	\$ 650
2-217 Telephone	Unchanged	0.00%	\$ 4,450	\$ 4,450	\$ 4,450
2-244 Paved Road Maintenance Winter	Increased	30.00%	\$ 2,500	\$ 5,000	\$ 6,500
2-245 Paved Road Maintenance Summer	Unchanged	0.00%	\$ 17,500	\$ 17,500	\$ 17,500
2-249 Other Professional	Unchanged	0.00%	\$ 10,000	\$ 10,000	\$ 10,000
2-251 Grounds Maintenance	Increased	20.00%	\$ 5,000	\$ 5,000	\$ 6,000
2-252 Facility Maintenance	Decreased	46.57%	\$ 35,000	\$ 35,000	\$ 18,700
2-253 Equipment Maintenance	Not used	0.00%	\$ 774	\$ -	\$ -
2-255 Vehicle Maintenance	Unchanged	0.00%	\$ 5,000	\$ 8,500	\$ 8,500
2-271 Licences & Permits	Unchanged	0.00%	\$ 750	\$ 750	\$ 750
2-274 Insurance Premiums	Increased	2.50%	\$ 4,848	\$ 4,848	\$ 4,969
2-513 Janitorial	Unchanged	0.00%	\$ -	\$ 500	\$ 500
2-519 General Supplies	Unchanged	0.00%	\$ 750	\$ 750	\$ 750
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 12,500	\$ 17,500	\$ 17,500
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	\$ 2,500	\$ 2,500	\$ 2,500
2-524 Consumable Tools	Unchanged	0.00%	\$ 350	\$ 350	\$ 350
2-543 Natural Gas	Decreased	0.08%	\$ 5,855	\$ 6,007	\$ 6,002
2-544 Electricity	Increased	2.50%	\$ 9,339	\$ 8,891	\$ 9,113
2-731 Contribution to Local Government	Increased	7.33%	\$ 188,876	\$ 188,876	\$ 202,728
2-762 Infras Transfer to Capital	Unchanged	0.00%	\$ -	\$ -	\$ -
Total Expenses	Increased	1.62%	\$ 414,731	\$ 425,160	\$ 432,041
Net Total		11.96%	\$ -	\$ 302,842	\$ 322,671
					\$ 284,086

Costing Center Summary

41-10-00 Water General

Costing Center	41-10-00 Water General	Budget Year	2026
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

Changes reflect updated costs for life cycle assessments at the Evansburg and Wildwood plants.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 2,200	\$ 2,000	\$ 2,000
1-510 Penalties & Costs	Unchanged	0.00%	\$ 2,245	\$ 3,000	\$ 3,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 512,823	\$ 512,823	\$ 512,823
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	\$ 13,283	\$ 13,283	\$ 13,283
Total Revenues	Unchanged	0.00%	\$ 530,551	\$ 531,106	\$ 531,106
Expenses					
2-121 Salaries and Wages	Increased	7.05%	\$ 300,800	\$ 300,800	\$ 322,017
2-145 WCB	Decreased	11.45%	\$ 8,198	\$ 8,198	\$ 7,259
2-149 Employer Contributions	Increased	5.33%	\$ 64,810	\$ 64,810	\$ 68,266
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
2-217 Telephone	Unchanged	0.00%	\$ 7,500	\$ 8,750	\$ 8,750
2-242 Technology	Increased	0.17%	\$ 13,500	\$ 52,011	\$ 52,100
2-249 Other Professional	Decreased	29.47%	\$ 101,000	\$ 262,000	\$ 184,800
2-252 Facility Maintenance	Decreased	100.00%	\$ 500	\$ 1,000	\$ -
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 6,500	\$ 7,500	\$ 7,500
2-255 Vehicle Maintenance	Unchanged	0.00%	\$ 16,000	\$ 16,000	\$ 16,000
2-274 Insurance Premiums	Increased	2.50%	\$ 19,294	\$ 19,294	\$ 19,776
2-512 Clothing & Footwear	Increased	50.00%	\$ 1,000	\$ 1,000	\$ 1,500
2-519 General Supplies	Unchanged	0.00%	\$ 7,000	\$ 7,000	\$ 7,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 50,000	\$ 50,000	\$ 50,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	\$ 6,000	\$ 9,000	\$ 9,000
2-551 Small Inventory Items	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-764 Transfer to Reserves	Unchanged	0.00%	\$ 2,165,005	\$ 2,165,005	\$ 2,165,005
2-831 Debenture Interest	Unchanged	0.00%	\$ -	\$ -	\$ -
2-900 Amortization	Unchanged	0.00%	\$ 512,823	\$ 512,823	\$ 512,823
2-901 ARO Accretion Expense	Unchanged	0.00%	\$ 13,283	\$ 13,283	\$ 13,283
2-990 Loss on Sales	Unchanged	0.00%	\$ -	\$ -	\$ -
Total Expenses	Decreased	1.52%	\$ 3,305,213	\$ 3,510,473	\$ 3,457,079
Net Total		1.79%	\$ 2,774,662	\$ 2,979,367	\$ 2,925,973

Costing Center Summary

41-10-## Water All Locations

Costing Center	41-10-## Water All	Budget Year	2026
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

Changes reflect the completion of items identified in the 2025 budget, including the replacement of the obsolete online chlorine analyzer, replacement of the distribution pump, and cleaning of filters and the raw storage pond.

Budget Prior Year Comparison

41-10-18 Water Evansburg

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 196,200	\$ 196,200	\$ 202,086
Total Revenues	Increased	3.00%	\$ 196,200	\$ 196,200	\$ 202,086
Expenses					
2-217 Telephone	Increased	11.11%	\$ 900	\$ 900	\$ 1,000
2-252 Facility Maintenance	Increased	8.81%	\$ 46,150	\$ 42,000	\$ 45,700
2-253 Equipment Maintenance	Decreased	36.69%	\$ 94,300	\$ 94,300	\$ 59,700
2-519 General Supplies	Unchanged	0.00%	\$ 3,000	\$ 3,000	\$ 3,000
2-531 Chemicals	Unchanged	0.00%	\$ 8,500	\$ 8,200	\$ 8,200
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 5,000	\$ 5,000	\$ 5,000
2-543 Natural Gas	Decreased	34.54%	\$ 2,685	\$ 4,205	\$ 2,752
2-544 Electricity	Increased	2.50%	\$ 18,408	\$ 24,570	\$ 25,184
Total Expenses	Decreased	17.37%	\$ 178,943	\$ 182,175	\$ 150,537
Net Total		267.56%	\$ 17,257	\$ 14,025	\$ 51,549

41-10-29 Water Wildwood

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 83,000	\$ 71,500	\$ 73,645
Total Revenues	Increased	3.00%	\$ 83,000	\$ 71,500	\$ 73,645
Expenses					
2-217 Telephone	Increased	100.00%	\$ -	\$ -	\$ 600
2-252 Facility Maintenance	Unchanged	0.00%	\$ 4,500	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 75,000	\$ 75,000	\$ 75,000
2-519 General Supplies	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ -	\$ -	\$ -
2-531 Chemicals	Increased	18.29%	\$ 8,200	\$ 8,200	\$ 9,700
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 5,500	\$ 5,500	\$ 5,500
2-543 Natural Gas	Increased	21.15%	\$ 5,211	\$ 4,409	\$ 5,342
2-544 Electricity	Increased	2.50%	\$ 6,998	\$ 8,699	\$ 8,916
Total Expenses	Increased	3.00%	\$ 107,410	\$ 108,308	\$ 111,558
Net Total		3.00% - \$	\$ 24,410 - \$	\$ 36,808 - \$	\$ 37,913

Costing Center Summary

41-10-## Water All Locations

41-10-44 Water Peers

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Decreased	22.69%	\$ 30,000	\$ 41,300	\$ 31,930
Total Revenues	Decreased	22.69%	\$ 30,000	\$ 41,300	\$ 31,930
Expenses					
2-217 Telephone	Decreased	50.00%	\$ 2,500	\$ 5,000	\$ 2,500
2-252 Facility Maintenance	Decreased	15.79%	\$ 7,500	\$ 9,500	\$ 8,000
2-253 Equipment Maintenance	Decreased	14.29%	\$ 25,000	\$ 35,000	\$ 30,000
2-519 General Supplies	Unchanged	0.00%	\$ 1,034	\$ 1,000	\$ 1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 6,500	\$ 8,200	\$ 8,200
2-531 Chemicals	Unchanged	0.00%	\$ 10,000	\$ 10,000	\$ 10,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 78	\$ 2,000	\$ 2,000
2-543 Natural Gas	Decreased	21.06%	\$ 6,438	\$ 8,359	\$ 6,599
2-544 Electricity	Increased	2.50%	\$ 19,117	\$ 24,275	\$ 24,882
2-831 Debenture Interest	Unchanged	0.00%	\$ 24,971	\$ 24,971	\$ 24,971
2-832 Debenture Principal	Unchanged	0.00%	\$ 43,635	\$ 43,635	\$ 43,635
Total Expenses	Decreased	5.91%	\$ 146,773	\$ 171,940	\$ 161,787
Net Total		0.60%	-\$ 116,773	-\$ 130,640	-\$ 129,857

41-10-79 Water Marlboro

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Decreased	71.19%	\$ 2,800	\$ 23,600	\$ 6,800
Total Revenues	Decreased	71.19%	\$ 2,800	\$ 23,600	\$ 6,800
Expenses					
2-217 Telephone	Increased	33.78%	\$ 1,864	\$ 1,850	\$ 2,475
2-252 Facility Maintenance	Unchanged	0.00%	\$ 750	\$ 2,500	\$ 2,500
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 10,000	\$ 25,000	\$ 25,000
2-519 General Supplies	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-531 Chemicals	Unchanged	0.00%	\$ 4,700	\$ 4,700	\$ 4,700
2-543 Natural Gas	Decreased	16.65%	\$ 991	\$ 1,218	\$ 1,015
2-544 Electricity	Increased	2.50%	\$ 4,420	\$ 5,810	\$ 5,955
Total Expenses	Increased	1.35%	\$ 23,725	\$ 42,078	\$ 42,645
Net Total		93.99%	-\$ 20,925	-\$ 18,478	-\$ 35,845

41-10-83 Water Cadomin

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 600	\$ 600	\$ 600
2-252 Facility Maintenance	Decreased	44.44%	\$ 1,200	\$ 4,500	\$ 2,500
2-253 Equipment Maintenance	Decreased	42.53%	\$ 37,500	\$ 43,500	\$ 25,000
2-519 General Supplies	Increased	20.00%	\$ 744	\$ 500	\$ 600
2-521 Fuel, Oil & Antifreeze	New this year	100.00%	-	-	\$ 5,700
2-531 Chemicals	Unchanged	0.00%	\$ 2,200	\$ 2,200	\$ 2,200
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-544 Electricity	Increased	8.01%	\$ 4,246	\$ 4,541	\$ 4,904
Total Expenses	Decreased	24.79%	\$ 48,490	\$ 57,841	\$ 43,504

Costing Center Summary

41-10-## Water All Locations

41-10-87 Water Brule

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 32,100	\$ 32,100	\$ 33,063
Total Revenues	Increased	3.00%	\$ 32,100	\$ 32,100	\$ 33,063
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 840	\$ 840	\$ 840
2-252 Facility Maintenance	Increased	5.45%	\$ 5,500	\$ 5,500	\$ 5,800
2-253 Equipment Maintenance	Decreased	46.15%	\$ 47,500	\$ 65,000	\$ 35,000
2-519 General Supplies	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-531 Chemicals	Unchanged	0.00%	\$ 3,000	\$ 3,000	\$ 3,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	-	\$ 2,000
2-543 Natural Gas	Decreased	8.16%	\$ 1,129	\$ 1,260	\$ 1,157
2-544 Electricity	Increased	2.50%	\$ 2,714	\$ 3,239	\$ 3,320
Total Expenses	Decreased	36.32%	\$ 61,683	\$ 81,839	\$ 52,117
Net Total		61.69%	-\$ 29,583	-\$ 49,739	-\$ 19,054

Costing Center Summary

42-10-00 Wastewater General

Costing Center	42-10-00 Wastewater	Budget Year	2026
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 changes attributable to annual salary adjustments.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 372,516	\$ 372,516	\$ 372,516
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	181,100	181,100	181,100
Total Revenues	Unchanged	0.00%	\$ 553,616	\$ 553,616	\$ 553,616
Expenses					
2-121 Salaries and Wages	Increased	7.05%	\$ 300,800	\$ 300,800	\$ 322,017
2-145 WCB	Decreased	11.45%	8,198	8,198	7,259
2-149 Employer Contributions	Increased	5.33%	64,810	64,810	68,266
2-249 Other Professional	Unchanged	0.00%	12,000	12,000	12,000
2-252 Facility Maintenance	Unchanged	0.00%	75,500	147,000	147,000
2-274 Insurance Premiums	Increased	2.50%	5,571	5,571	5,710
2-519 General Supplies	Unchanged	0.00%	3,000	3,000	3,000
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-900 Amortization	Unchanged	0.00%	372,516	372,516	372,516
2-901 ARO Accretion Expense	Unchanged	0.00%	181,100	181,100	181,100
Total Expenses	Increased	2.18%	\$ 1,023,495	\$ 1,094,995	\$ 1,118,869
Net Total		4.41%	\$ 469,879	-\$ 541,379	-\$ 565,253

Costing Center Summary

42-10-## Wastewater All Locations

Costing Center	42-10-## Wastewater All	Budget Year	2026
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.

Budget Prior Year Comparison

42-10-18 Wastewater Evansburg

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	15.34%	\$ 106,000	\$ 101,800	\$ 117,420
Total Revenues	Increased	15.34%	\$ 106,000	\$ 101,800	\$ 117,420
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 288	\$ 650	\$ 650
2-252 Facility Maintenance	Increased	36.00%	25,000	25,000	34,000
2-519 General Supplies	Unchanged	0.00%	1,000	1,000	1,000
2-539 Construction Maintenance Materials	Unchanged	0.00%	5,000	5,000	5,000
2-543 Natural Gas	Increased	6.21%	1,033	997	1,059
2-544 Electricity	Increased	2.50%	8,269	9,539	9,778
Total Expenses	Increased	22.05%	\$ 40,590	\$ 42,186	\$ 51,486
Net Total		10.60%	\$ 65,410	\$ 59,614	\$ 65,934

42-10-29 Wastewater Wildwood

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	15.30%	\$ 37,600	\$ 33,500	\$ 38,625
Total Revenues	Increased	15.30%	\$ 37,600	\$ 33,500	\$ 38,625
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 50	\$ 650	\$ 650
2-252 Facility Maintenance	Increased	20.67%	15,000	15,000	18,100
2-253 Equipment Maintenance	Unchanged	0.00%	3,500	3,500	3,500
2-519 General Supplies	Unchanged	0.00%	600	600	600
2-539 Construction Maintenance Materials	Unchanged	0.00%	4,000	4,000	4,000
2-544 Electricity	Increased	2.50%	11,136	11,028	11,303
Total Expenses	Increased	9.71%	\$ 34,286	\$ 34,778	\$ 38,153
Net Total		136.93%	\$ 3,314	-\$ 1,278	\$ 472

Costing Center Summary

42-10-## Wastewater All Locations

42-10-32 Wastewater Niton

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
1-420 Sale of Goods & Services	Increased	28.13%	\$ 12,900	\$ 10,450	\$ 13,390
Total Revenues	Increased	28.13%	\$ 12,900	\$ 10,450	\$ 13,390
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 7,500	\$ 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%	\$ 7,500	\$ 8,250	\$ 8,250
Net Total		133.64%	\$ 5,400	\$ 2,200	\$ 5,140

42-10-44 Wastewater Peers

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
1-420 Sale of Goods & Services	Increased	3.00%	\$ 13,800	\$ 71,100	\$ 73,233
Total Revenues	Increased	3.00%	\$ 13,800	\$ 71,100	\$ 73,233
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 34,000	\$ 34,000	\$ 34,000
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 800	\$ 500	\$ 500
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	500	500
Total Expenses	Unchanged	0.00%	\$ 35,800	\$ 36,000	\$ 36,000
Net Total		6.08% -\$	\$ 22,000	\$ 35,100	\$ 37,233

42-10-55 Wastewater Pinedale

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
1-420 Sale of Goods & Services	Increased	21.89%	\$ 6,389	\$ 5,450	\$ 6,643
Total Revenues	Increased	21.89%	\$ 6,389	\$ 5,450	\$ 6,643
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 200	\$ 5,500	\$ 5,500
2-539 Construction Maintenance Materials	Unchanged	0.00%	-	500	500
Total Expenses	Unchanged	0.00%	\$ 200	\$ 6,000	\$ 6,000
Net Total		216.91% -\$	\$ 6,189	\$ 550	\$ 643

Costing Center Summary

42-10-## Wastewater All Locations

42-10-81 Wastewater Robb

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 50,000	\$ 60,500	\$ 60,500
Total Revenues	Unchanged	0.00%	\$ 50,000	\$ 60,500	\$ 60,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 725	\$ 725	\$ 725
2-252 Facility Maintenance	Unchanged	0.00%	\$ 16,000	\$ 16,000	\$ 16,000
2-253 Equipment Maintenance	Decreased	44.44%	-	9,000	5,000
2-519 General Supplies	Unchanged	0.00%	\$ 100	\$ 100	\$ 100
2-539 Construction Maintenance Materials	Unchanged	0.00%	\$ 750	\$ 750	\$ 750
2-543 Natural Gas	Increased	41.79%	\$ 664	\$ 727	\$ 1,031
2-544 Electricity	Increased	2.50%	\$ 5,106	\$ 6,224	\$ 6,380
Total Expenses	Decreased	10.56%	\$ 23,346	\$ 33,526	\$ 29,986
Net Total		13.13% -\$	\$ 26,654	\$ 26,974	\$ 30,514

42-10-83 Wastewater Cadomin

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
1-420 Sale of Goods & Services	Increased	22.07%	\$ 21,103	\$ 12,910	\$ 15,759
Total Revenues	Increased	22.07%	\$ 21,103	\$ 12,910	\$ 15,759
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 2,000	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Increased	20.69%	\$ 29,000	\$ 29,000	\$ 35,000
2-521 Fuel, Oil & Antifreeze	New this year	100.00%	-	-	5,700
2-539 Construction Maintenance Materials	Increased	100.00%	\$ 1,000	\$ 1,000	\$ 2,000
2-544 Electricity	Increased	2.50%	\$ 10,111	\$ 10,576	\$ 10,840
Total Expenses	Increased	28.76%	\$ 42,111	\$ 45,076	\$ 58,040
Net Total		31.45% -\$	\$ 21,008	\$ 32,166	\$ 42,281

Costing Center Summary

43-10-00 Solid Waste General

Costing Center	43-10-00 Solid Waste	Budget Year	2026		
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 transfers from reserves related to Landfill Card System funding. Contracted waste transfer services increased substantially. Insurance premiums rose based on forecasts and the addition of the Environmental Impairment Liability (EIL) policy.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-920 Transfer from Reserves	Increased	181.82%	\$ 55,000	\$ 55,000	\$ 155,000
1-990 Other Revenues	Increased	33.33%	\$ 135,000	\$ 135,000	\$ 180,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 38,500	\$ 38,500	\$ 38,500
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	\$ 51,561	\$ 51,561	\$ 51,561
Total Revenues	Increased	51.77%	\$ 280,061	\$ 280,061	\$ 425,061
Expenses					
2-121 Salaries and Wages	Increased	5.57%	\$ 35,713	\$ 35,713	\$ 37,702
2-145 WCB	Decreased	15.34%	\$ 973	\$ 973	\$ 824
2-149 Employer Contributions	Increased	3.57%	\$ 7,394	\$ 7,394	\$ 7,658
2-242 Technology	Increased	100.00%	\$ 9,000	\$ 9,000	\$ 30,000
2-249 Other Professional	Increased	46.67%	\$ 140,000	\$ 150,000	\$ 220,000
2-252 Facility Maintenance	Increased	73.33%	\$ 1,700,000	\$ 1,634,073	\$ 2,832,302
2-271 Licences & Permits	Unchanged	0.00%	\$ 2,500	\$ 5,000	\$ 5,000
2-274 Insurance Premiums	Increased	213.72%	\$ 13,850	\$ 13,850	\$ 43,452
2-519 General Supplies	Unchanged	0.00%	\$ 8,500	\$ 8,500	\$ 8,500
2-539 Construction Maintenance Materials	Decreased	61.54%	\$ 3,000	\$ 6,500	\$ 2,500
2-544 Electricity	Increased	100.00%	\$ 1,450	\$ 3,600	\$ 3,690
2-731 Contribution to Local Government	Increased	0.30%	\$ 33,500	\$ 33,500	\$ 33,600
2-764 Transfer to Reserves	Increased	3.00%	\$ 33,516	\$ 33,516	\$ 34,521
2-900 Amortization	Unchanged	0.00%	\$ 38,500	\$ 38,500	\$ 38,500
2-901 ARO Accretion Expense	Unchanged	0.00%	\$ 51,561	\$ 51,561	\$ 51,561
Total Expenses	Increased	64.88%	\$ 2,079,457	\$ 2,031,681	\$ 3,349,810
Net Total		66.97%	\$ 1,799,396	-\$ 1,751,620	-\$ 2,924,748

Costing Center Summary

43-10-## Solid Waste All Locations

Costing Center	43-10-## Solid Waste All	Budget Year	2026
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

Minimal changes.

Budget Prior Year Comparison

43-10-18 Solid Waste Evansburg

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
Total Revenues	Increased	3.00%	\$ 80,137	\$ 80,137	\$ 82,541
Expenses					
2-252 Facility Maintenance	Increased	3.00%	\$ 72,310	\$ 72,310	\$ 74,479
Total Expenses	Increased	3.00%	\$ 72,310	\$ 72,310	\$ 74,479
Net Total		3.00%	\$ 7,827	\$ 7,827	\$ 8,062

43-10-29 Solid Waste Wildwood

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services					
Total Revenues	Increased	3.00%	\$ 31,185	\$ 31,185	\$ 32,121
Expenses					
2-252 Facility Maintenance	Increased	3.00%	\$ 31,570	\$ 31,570	\$ 32,517
Total Expenses	Increased	3.00%	\$ 31,570	\$ 31,570	\$ 32,517
Net Total		3.22%	\$ 385	-\$ 384	-\$ 397

43-10-67 Solid Waste Edson

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-731 Contracted Services (Recycling)					
2-731 Contribution to Local Government	Decreased	1.86%	\$ 250,642	\$ 244,542	\$ 240,000
Total Expenses	Decreased	28.72%	\$ 181,989	\$ 181,989	\$ 129,718

Costing Center Summary

43-10-85 West Yellowhead Regional Waste Management Authority

Costing Center	43-10-85 WYRWMA	Budget Year	2026		
Division	Infrastructure & Planning				
Function	43 - Solid Waste				
Description					
This cost center captures revenues and expenditures for the West Yellowhead Regional Landfill, which is operated by Yellowhead County, and is 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					
Revenues from partner contributions adjusted to reflect the 2023/24 average, taking into account pre-wildfire totals. Interest revenue was adjusted for the 2026 budget. Engineering expenses increased due to the Provincial Landfill Approval renewal.					
43-10-85 West Yellowhead Regional Waste Management Authority					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenue					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 150,000	\$ 150,000	\$ 150,000
1-420 Sale of Goods & Services	Decreased	5.14%	\$ 6,150,000	\$ 2,366,500	\$ 2,244,800
1-510 Penalties & Costs	Unchanged	0.00%	\$ 16,000	\$ 16,000	\$ 16,000
1-550 Interest	Increased	100.00%	\$ 261,869	\$ -	\$ 250,000
1-920 Transfer from Reserves	Unchanged	0.00%	\$ 60,000	\$ 60,000	\$ 60,000
1-990 Other Revenues	Decreased	100.00%	\$ -	\$ 35,000	\$ -
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 236,060	\$ 236,060	\$ 236,060
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	\$ 232,954	\$ 232,954	\$ 232,954
Total Revenue	Increased	3.01%	\$ 7,106,883	\$ 3,096,514	\$ 3,189,814
Expenses					
2-121 Salaries and Wages	Increased	6.18%	\$ 73,451	\$ 75,135	\$ 79,776
2-145 WCB	Decreased	15.34%	\$ 2,306	\$ 2,270	\$ 1,922
2-149 Employer Contributions	Increased	8.60%	\$ 18,812	\$ 16,556	\$ 17,980
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 3,082	\$ 3,082	\$ 3,082
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 2,500	\$ 2,500	\$ 2,500
2-216 Postage & Courier	Decreased	53.79%	\$ 1,082	\$ 1,082	\$ 500
2-217 Telephone	Unchanged	0.00%	\$ 2,500	\$ 2,500	\$ 2,500
2-221 Advertising	Unchanged	0.00%	\$ 1,071	\$ 1,071	\$ 1,071
2-233 Audit	Unchanged	0.00%	\$ 20,000	\$ 20,000	\$ 20,000
2-235 Engineering	Increased	395.83%	\$ 72,000	\$ 72,000	\$ 357,000
2-242 Technology	Increased	28.57%	\$ 3,500	\$ 3,500	\$ 4,500
2-249 Other Professional	Increased	8.26%	\$ 1,200,000	\$ 919,044	\$ 994,938
2-251 Grounds Maintenance	Unchanged	0.00%	\$ 240,000	\$ 171,000	\$ 171,000
2-252 Facility Maintenance	Increased	246.74%	\$ 15,000	\$ 7,210	\$ 25,000
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 132,341	\$ 132,341	\$ 132,341
2-262 Facility Rental	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-263 Equipment Rental	Increased	200.00%	\$ 8,000	\$ 8,000	\$ 24,000
2-271 Licences & Permits	Unchanged	0.00%	\$ 48,000	\$ 48,000	\$ 48,000
2-274 Insurance Premiums	Increased	170.00%	\$ 10,000	\$ 10,000	\$ 27,000
2-519 General Supplies	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-521 Fuel, Oil & Antifreeze	Decreased	50.00%	\$ 3,500	\$ 10,000	\$ 5,000
2-544 Electricity	Increased	2.50%	\$ 7,002	\$ 8,262	\$ 8,468
2-764 Transfer to Reserves	Decreased	29.01%	\$ 4,762,072	\$ 1,102,297	\$ 782,572
2-814 Service Charges and Exchange	Unchanged	0.00%	\$ 5,150	\$ 5,150	\$ 5,150
2-900 Amortization	Unchanged	0.00%	\$ 236,060	\$ 236,060	\$ 236,060
2-901 Accretion Expense	Unchanged	0.00%	\$ 232,954	\$ 232,954	\$ 232,954
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	\$ 2,500	\$ 2,500	\$ 2,500
Total Expenses	Increased	3.01%	\$ 7,106,883	\$ 3,096,514	\$ 3,189,814
Net Total			\$ -	\$ -	\$ -

Costing Center Summary

61-10-00 Planning General

Costing Center	61-10-00 Planning General	Budget Year	2026
Division	Infrastructure & Planning		
Function	61 - Planning		

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

Summary of Changes
Other Professional expenses increased due to the County property cleanup in Cadomin, consulting for the Cardinal River Divide project, and the Intermunicipal Development Plan update with Edson.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 6,500	\$ 9,000	\$ 9,000
1-520 Licences, Permits, Appeal Fees	Increased	20.00%	\$ 33,000	\$ 25,000	\$ 30,000
1-525 Subdivision Permits & Fees	Unchanged	0.00%	\$ 12,000	\$ 12,000	\$ 12,000
1-590 Donations, Contributions, Rebates	Not used	0.00%	\$ 500	\$ -	\$ -
1-920 Transfer from Reserves	Unchanged	0.00%	\$ -	\$ -	\$ -
Total Revenues	Increased	10.87%	\$ 52,000	\$ 46,000	\$ 51,000
Expenses					
2-121 Salaries and Wages	Increased	7.29%	\$ 635,480	\$ 714,736	\$ 766,817
2-145 WCB	Decreased	14.62%	\$ 18,319	\$ 19,340	\$ 16,512
2-149 Employer Contributions	Increased	4.23%	\$ 147,016	\$ 151,985	\$ 158,410
2-211 Travel & Subsistence	Increased	100.00%	\$ 1,500	\$ 1,000	\$ 2,000
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 6,000	\$ 6,000	\$ 6,000
2-217 Telephone	Unchanged	0.00%	\$ 1,200	\$ 1,350	\$ 1,350
2-219 Hospitality	Unchanged	0.00%	\$ 100	\$ 250	\$ 250
2-240 Sign Installation	Unchanged	0.00%	\$ 8,000	\$ 9,000	\$ 9,000
2-249 Other Professional	Increased	56.00%	\$ 110,000	\$ 125,000	\$ 195,000
2-519 General Supplies	Unchanged	0.00%	\$ 100	\$ 500	\$ 500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 2,500	\$ 3,000	\$ 3,000
Total Expenses	Increased	12.27%	\$ 930,216	\$ 1,032,162	\$ 1,158,839
Net Total			\$ -	\$ -	\$ -

Costing Center Summary

61-20-00 Planning SDAB

Costing Center	61-20-00 Planning SDAB	Budget Year	2026
Division	Infrastructure & Planning		
Function	61 - Planning		

Description

This cost center captures expenditures for the Planning SDAB.

Summary of Changes

Minimal changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	\$ -	\$ 1,500	\$ 1,500
Total Revenues					
	Unchanged	0.00%	\$ -	\$ 1,500	\$ 1,500
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 300	\$ 4,000	\$ 4,000
2-211 Travel & Subsistence	Decreased	50.00%	\$ -	\$ 1,000	\$ 500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 4,500	\$ 5,000	\$ 5,000
2-219 Hospitality	Unchanged	0.00%	\$ -	\$ 600	\$ 600
2-249 Other Professional	Unchanged	0.00%	\$ -	\$ 3,750	\$ 3,750
Total Expenses	Decreased	3.48%	\$ 4,800	\$ 14,350	\$ 13,850
Net Total		3.89%	\$ 4,800	\$ -12,850	\$ -12,350

Costing Center Summary

66-10-00 Subdivision & Land Development General

Costing Center	66-10-00 Subdivision &	Budget Year	2026
Division	Infrastructure & Planning		
Function	66 - Subdivision & Land		

Description

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

Summary of Changes

Node 9 Economic Development and Survey line items no longer required.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-570 Land Sales & Cemetery Plots	Unchanged	0.00%	\$ 59,000	\$ 30,000	\$ 30,000
Total Revenues					
	Decreased	55.99%	\$ 147,000	\$ 408,956	\$ 180,000
Expenses					
1-920 Transfer from Reserves	Decreased	60.42%	\$ 88,000	\$ 378,956	\$ 150,000
Total Expenses					
	Decreased	60.26%	\$ 89,000	\$ 379,956	\$ 151,000
Net Total					
		0.00%	\$ -58,000	\$ 29,000	\$ 29,000

OPERATING OVERVIEW

Community Services

WHO WE ARE

The Community Services Department enhances the quality of life for all residents by delivering programs and services that promote well-being, engagement, and community resilience. Core service areas include Parks & Recreation, Agricultural Services, Family and Community Support Services (FCSS), Cemeteries, Libraries, and Historical Services.

- Parks & Recreation: Provides spaces, facilities, and programs that encourage active, healthy lifestyles.
- Agricultural Services: Supports local producers and promotes responsible land stewardship.
- Family and Community Support Services (FCSS): Delivers programs that empower individuals and families.
- Cemeteries: Ensures respectful operations and preserves local heritage.
- Libraries: Serve as centres for literacy, learning, and access to information.
- Historical Services: Protects and celebrates the region's cultural legacy.

Together, these services reflect our commitment to building a safe, healthy, and connected community.

LOOKING BACK

2025 saw the completion of several key projects that strengthened programs, infrastructure, and community connections across Yellowhead County.

Highlights include:

- Upgrades to the Marlboro ball diamond with new shale infields.
- Completion of the Cadomin trails connecting the hamlet to the old cemetery.
- Replacement of the Wildwood Recreation Complex ice slab.
- Ground-breaking of the YCE Multiplex project.
- Launch of the first Agricultural Producer Award Gala.
- FCSS Business Plan adoption and rollout of its Communications and Marketing Plan.
- Record participation in Awesome Adventures with 146 children and 89 seniors attending the Seniors Appreciation event.
- Launch of Naming the Land with over 500 local place names and hosting of eight guided bus tours.
- Evansburg Cemetery's 100th anniversary celebration, installation of Alberta's third wind phone, and digitization of records through Chronicle.

MOVING FORWARD

In 2026, the Community Services Department will continue enhancing community spaces and programs across Yellowhead County.

Key initiatives include:

- Kitchen and flooring upgrades at Wildwood Community Hall and completion of Marlboro Hall's kitchen renovation.
- Construction of a new perimeter trail near Nojack Campground.
- Repair of County bleachers to meet safety standards.
- Hosting the Regional Agricultural Services Conference and joining the Biocontrol Consortium.
- Continued rollout of the FCSS Business Plan and launch of the Men's Shed program in East Yellowhead County.
- Heritage Survey updates, redevelopment of the Coal Branch Driving Map, and cemetery projects including grave fence restoration and guided history tours.

The department remains committed to collaboration, innovation, and enhancing quality of life for all residents.

Operating Summary by Division and Cost Centre

Community Services	Revenue	Expenses	Net
FCSS	\$ 1,955,353	\$ 9,988,816	-\$ 8,033,463
Cemeteries	\$ 417,370	\$ 1,251,106	-\$ 833,736
Agriculture	\$ 10,282	\$ 49,082	-\$ 38,800
Recreation	\$ 251,098	\$ 1,513,272	-\$ 1,262,173
Parks & Campgrounds	\$ 959,028	\$ 4,377,276	-\$ 3,418,248
Libraries	\$ 240,772	\$ 1,325,409	-\$ 1,084,637
Historical Services	\$ 73,802	\$ 980,160	-\$ 906,358
	\$ 3,000	\$ 492,511	-\$ 489,511

Costing Center Summary

51-10-00 FCSS General

Costing Center	51-10-00 FCSS General	Budget Year	2026		
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					
Salary changes reflect a lower pay band for the new FCSS Supervisor. Additional costs were included for subsidized individual and family counselling, as well as transportation assistance, in accordance with the FCSS Business Plan.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 57,353	\$ 57,353	\$ 57,353
1-429 Course Registrations	Increased	22.55%	4,200	4,080	5,000
1-590 Donations, Contributions, Rebates	Increased	140.00%	250	250	600
1-830 Federal Conditional Grants	Unchanged	0.00%	-	-	-
1-840 Provincial Conditional Grants	Unchanged	0.00%	329,417	329,417	329,417
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	-	-	-
Total Revenues	Increased	0.32%	\$ 391,220	\$ 391,100	\$ 392,370
Expenses					
2-121 Salaries and Wages	Increased	11.18%	\$ 218,740	\$ 218,740	\$ 243,189
2-141 Admin Casual/Seasonal Wages	Increased	1.80%	8,423	8,134	8,280
2-145 WCB	Increased	0.50%	6,311	5,613	5,641
2-149 Employer Contributions	Increased	14.81%	46,277	47,849	54,938
2-211 Travel & Subsistence	Increased	26.58%	3,950	3,950	5,000
2-214 Memberships, Registrations & Training	Decreased	4.05%	6,500	7,400	7,100
2-217 Telephone	Increased	70.27%	862	1,480	2,520
2-219 Hospitality	Increased	66.15%	2,800	3,250	5,400
2-221 Advertising	Unchanged	0.00%	3,000	3,000	3,000
2-233 Audit	Unchanged	0.00%	1,500	1,500	1,500
2-242 Technology	New this year	100.00%	-	-	990
2-249 Other Professional	Increased	173.81%	10,000	21,000	57,500
2-255 Vehicle Maintenance	Increased	36.36%	2,400	2,200	3,000
2-262 Facility Rental	Unchanged	0.00%	500	500	500
2-265-Vehicle Rental	Unchanged	0.00%	5,000	7,500	7,500
2-274 Insurance Premiums	Increased	2.50%	1,039	1,039	1,065
2-512 Clothing & Footwear	Increased	133.33%	150	150	350
2-519 General Supplies	Unchanged	0.00%	9,400	9,400	9,400
2-521 Fuel, Oil & Antifreeze	Increased	30.00%	3,500	5,000	6,500
2-770 Contribution to Organizations	Unchanged	0.00%	30,500	30,500	30,500
2-900 Amortization	Unchanged	0.00%	-	-	-
Total Expenses	Increased	20.01%	\$ 360,852	\$ 378,204	\$ 453,873
Net Total		576.93%	\$ 30,368	\$ 12,896	-\$ 61,503

Costing Center Summary

51-10-67 FCSS Edson

Costing Center	51-10-67 FCSS Edson	Budget Year	2026
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	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-731 Contribution to Local Government	Increased	2.86%	\$ 147,639	\$ 147,639	\$ 151,860
Total Expenses	Increased	2.86%	\$ 147,639	\$ 147,639	\$ 151,860

Costing Center Summary

51-10-85 FCSS Hinton

Costing Center	51-10-85 FCSS Hinton	Budget Year	2026
Division	Community Services		
Function	51 - Family & Community		

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

Summary of Changes
Based on agreement.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-731 Contribution to Local Government	Decreased	4.51%	\$ 34,150	\$ 34,150	\$ 32,610
Total Expenses	Decreased	4.51%	\$ 34,150	\$ 34,150	\$ 32,610

Costing Center Summary

51-20-00 FCSS Board

Costing Center	51-20-00 FCSS Board	Budget Year	2026
Division	Community Services		
Function	51 - Family & Community		

Description

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

Summary of Changes

Minimal changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 19,800	\$ 19,800	\$ 19,800
2-211 Travel & Subsistence	Unchanged	0.00%	7,000	8,900	8,900
2-214 Memberships, Registrations & Training	Increased	12.83%	3,740	3,740	4,220
Total Expenses	Increased	1.48%	\$ 30,540	\$ 32,440	\$ 32,920

Costing Center Summary

51-30-00 FCSS Youth

Costing Center	51-30-00 FCSS Youth	Budget Year	2026
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 changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages	Decreased	4.84%	\$ 77,800	\$ 91,553	\$ 87,121
2-149 Admin Casual/Seasonal Wages	Increased	1.78%	29,446	35,725	36,363
2-145 WCB	Decreased	19.30%	2,897	3,903	3,150
2-149 Employer Contributions	Increased	0.19%	19,366	24,322	24,367
2-211 Travel & Subsistence	Unchanged	0.00%	1,400	1,400	1,400
2-214 Memberships, Registrations & Training	Unchanged	0.00%	900	900	900
2-217 Telephone	Unchanged	0.00%	696	696	696
2-219 Hospitality	Increased	32.34%	2,000	2,350	3,110
2-249 Other Professional	Unchanged	0.00%	5,000	5,000	5,000
2-262 Facility Rental	Unchanged	0.00%	300	400	400
2-265 Vehicle Rental	Unchanged	0.00%	1,500	1,500	1,500
2-512 Clothing & Footwear	New this year	100.00%	-	-	150
2-519 General Supplies	Decreased	19.83%	5,800	5,800	4,650
Total Expenses	Decreased	2.73%	\$ 147,105	\$ 173,549	\$ 168,807

Costing Center Summary

51-40-00 FCSS Children's Support

Costing Center	51-40-00 FCSS Children's Support	Budget Year	2026
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 changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-121 Salaries and Wages	Increased	5.36%	\$ 88,036	\$ 91,553	\$ 96,455
2-141 Admin Casual/Seasonal Wages	Increased	1.79%	20,841	27,905	28,404
2-145 WCB	Decreased	12.99%	3,615	3,670	3,193
2-149 Employer Contributions	Increased	4.25%	20,520	23,494	24,492
2-211 Travel & Subsistence	Unchanged	0.00%	150	600	600
2-214 Memberships, Registrations & Training	Increased	302.50%	800	800	3,220
2-217 Telephone	Unchanged	0.00%	985	1,016	1,016
2-219 Hospitality	Increased	36.36%	2,200	2,200	3,000
2-249 Other Professional	Decreased	42.86%	2,300	3,500	2,000
2-262 Facility Rental	Unchanged	0.00%	1,175	1,500	1,500
2-512 Clothing & Footwear	New this year	100.00%	-	-	150
2-519 General Supplies	Increased	15.25%	2,900	2,900	3,400
Total Expenses	Increased	5.18%	\$ 143,522	\$ 159,187	\$ 167,431

Costing Center Summary

51-60-00 FCSS Seniors Support

Costing Center	51-60-00 FCSS Seniors	Budget Year	2026
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

Increase in wages due to adding 1,040 hours to the casual staffing pool, allowing Home Support services to expand capacity and take on additional clients.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	66.67%	\$ 17,000	\$ 15,000	\$ 25,000
Total Revenues	Increased	66.67%	\$ 17,000	\$ 15,000	\$ 25,000
Expenses					
2-121 Salaries and Wages	Increased	5.36%	\$ 88,036	\$ 91,553	\$ 96,455
2-141-Admin Casual/Seasonal Wages	Increased	52.72%	\$ 55,055	\$ 47,677	\$ 72,813
2-145 WCB	Increased	0.84%	\$ 4,480	\$ 4,259	\$ 4,295
2-149 Employer Contributions	Increased	11.57%	\$ 24,952	\$ 25,268	\$ 28,191
2-211 Travel & Subsistence	Increased	40.42%	\$ 22,000	\$ 17,804	\$ 25,000
2-214 Memberships, Registrations & Training	Increased	7.74%	\$ 2,000	\$ 1,550	\$ 1,670
2-217 Telephone	Increased	85.29%	\$ 3,552	\$ 2,040	\$ 3,780
2-219 Hospitality	Increased	26.67%	\$ 4,400	\$ 3,750	\$ 4,750
2-249 Other Professional	Increased	50.00%	\$ 1,600	\$ 1,200	\$ 1,800
2-265 Vehicle Rental	Unchanged	0.00%	-	\$ 2,000	\$ 2,000
2-512 Clothing & Footwear	Increased	40.00%	\$ 1,000	\$ 1,000	\$ 1,400
2-519 General Supplies	Unchanged	0.00%	\$ 1,850	\$ 1,450	\$ 1,450
Total Expenses	Increased	22.08%	\$ 208,925	\$ 199,550	\$ 243,605
Net Total		18.45%	-\$ 191,925	-\$ 184,550	-\$ 218,605

Costing Center Summary

56-10-00 Cemeteries General

Costing Center	56-10-00 Cemeteries	Budget Year	2026
Division	Community Services		
Function	56 - Cemeteries		

Description

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

Summary of Changes

Minimal changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 7,000	\$ 5,500	\$ 5,500
1-570 Land Sales & Cemetery Plots	Increased	60.00%	\$ 4,400	\$ 2,500	\$ 4,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	-	\$ 782	\$ 782
Total Revenues	Increased	17.08%	\$ 12,182	\$ 8,782	\$ 10,282
Expenses					
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 500	\$ 800	\$ 800
2-219 Hospitality	Unchanged	0.00%	\$ 300	\$ 300	\$ 300
2-249 Other Professional	Decreased	16.67%	\$ 17,000	\$ 3,000	\$ 2,500
2-251 Grounds Maintenance	Decreased	19.49%	\$ 20,000	\$ 23,600	\$ 19,000
2-519 General Supplies	Decreased	57.14%	\$ 700	\$ 700	\$ 300
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	\$ 400	\$ 400	\$ 400
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-770 Contribution to Organizations	Unchanged	0.00%	\$ 22,468	\$ 25,000	\$ 25,000
2-900 Amortization	Unchanged	0.00%	\$ 782	\$ 782	\$ 782
Total Expenses	Decreased	10.08%	\$ 62,150	\$ 54,582	\$ 49,082
Net Total		15.28%	-\$ 49,968	-\$ 45,800	-\$ 38,800

Costing Center Summary

63-10-00 Agriculture General

Costing Center	63-10-00 Agriculture	Budget Year	2026		
Division	Community Services				
Function	63 - Agricultural Services				
Description					
General cost centre for the provision of Agricultural Services in the County.					
Summary of Changes					
Community group grants increased. Added costs for the MRF (Mapping Resource Facilities) software, support services, data package, and hardware for spray trucks.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Decreased	52.91%	\$ 10,720	\$ 37,800	\$ 17,800
1-429 Course Registrations	Increased	129.17%	\$ 2,400	\$ 2,400	\$ 5,500
1-560 Leases & Rentals	Unchanged	0.00%	\$ 300	\$ 170	\$ 170
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	\$ -	\$ 500	\$ 500
1-840 Provincial Conditional Grants	Unchanged	0.00%	\$ 166,247	\$ 166,247	\$ 166,247
1-920 Transfer from Reserves	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 59,881	\$ 59,881	\$ 59,881
Total Revenues	Decreased	6.31%	\$ 240,548	\$ 267,998	\$ 251,098
Expenses					
2-121 Salaries and Wages	Increased	5.81%	\$ 451,725	\$ 487,593	\$ 515,945
2-141 Admin Casual/Seasonal Wages	Increased	1.79%	\$ 224,500	\$ 272,128	\$ 276,996
2-145 WCB	Decreased	14.02%	\$ 21,747	\$ 21,814	\$ 18,755
2-149 Employer Contributions	Increased	3.96%	\$ 127,824	\$ 129,788	\$ 134,922
2-211 Travel & Subsistence	Increased	11.81%	\$ 5,800	\$ 5,800	\$ 6,485
2-214 Memberships, Registrations & Training	Increased	4.63%	\$ 13,500	\$ 13,500	\$ 14,125
2-217 Telephone	Unchanged	0.00%	\$ 2,500	\$ 2,500	\$ 2,500
2-219 Hospitality	Increased	87.37%	\$ 9,500	\$ 9,500	\$ 17,800
2-221 Advertising	Decreased	71.43%	\$ 1,500	\$ 3,500	\$ 1,000
2-242 Technology	New this year	100.00%	\$ -	\$ -	\$ 23,500
2-249 Other Professional	Decreased	58.68%	\$ 20,000	\$ 20,620	\$ 8,520
2-251 Grounds Maintenance	Decreased	57.14%	\$ 2,800	\$ 35,000	\$ 15,000
2-253 Equipment Maintenance	Unchanged	0.00%	\$ 9,000	\$ 9,500	\$ 9,500
2-255 Vehicle Maintenance	Unchanged	0.00%	\$ 22,000	\$ 22,000	\$ 22,000
2-262 Facility Rental	Unchanged	0.00%	\$ 500	\$ 500	\$ 500
2-265 Vehicle Rental	Decreased	4.76%	\$ 400	\$ 1,050	\$ 1,000
2-274 Insurance Premiums	Increased	2.50%	\$ 10,359	\$ 10,359	\$ 10,618
2-512 Clothing & Footwear	Unchanged	0.00%	\$ 4,500	\$ 4,500	\$ 4,500
2-519 General Supplies	Unchanged	0.00%	\$ 15,800	\$ 15,800	\$ 15,800
2-521 Fuel, Oil & Antifreeze	Increased	11.11%	\$ 25,000	\$ 29,520	\$ 32,800
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	\$ 9,000	\$ 9,500	\$ 9,500
2-531 Chemicals	Unchanged	0.00%	\$ 210,000	\$ 210,000	\$ 210,000
2-551 Small Inventory Items	Decreased	76.19%	\$ 4,200	\$ 4,200	\$ 1,000
2-762 Infras Transfer to Capital	Not used	0.00%	\$ -	\$ -	\$ -
2-770 Contribution to Organizations	Increased	55.56%	\$ 45,000	\$ 45,000	\$ 70,000
2-900 Amortization	Unchanged	0.00%	\$ 59,881	\$ 59,881	\$ 59,881
Total Expenses	Increased	4.15%	\$ 1,297,036	\$ 1,423,553	\$ 1,482,647
Net Total		6.58%	\$ -	\$ 1,056,488	\$ -
				\$ 1,155,555	\$ -
					\$ 1,231,548

Costing Center Summary

63-20-00 Agriculture Services Board

Costing Center	63-20-00 Agriculture	Budget Year	2026		
Division	Community Services				
Function	63 - Agricultural Services				
Description					
Provides for expense reimbursement, other costs, and honoraria for the Board.					
Summary of Changes					
Minimal changes.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-159 Board Honorarium	Increased	35.16%	\$ 7,500	\$ 12,800	\$ 17,300
2-211 Travel & Subsistence	Increased	27.86%	\$ 6,000	\$ 7,000	\$ 8,950
2-214 Memberships, Registrations & Training	Increased	75.00%	\$ 3,400	\$ 2,500	\$ 4,375
2-219 Hospitality	Unchanged	0.00%	\$ 120	\$ -	\$ -
Total Expenses	Increased	37.33%	\$ 17,020	\$ 22,300	\$ 30,625

Costing Center Summary

72-10-00 Recreation General

Costing Center	72-10-00 Recreation General	Budget Year	2026		
Division	Community Services				
Function	72 - Recreation				
Description					
Generalized budget for the provision of Recreation Services in the County.					
Summary of Changes					
Contributions decreased due to a reduction in community grants. Capital items previously included in the cost-share have been completed and will now be reflected in the capital budget section going forward.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-351 Local Government Contributions	Decreased	1.85%	\$ 227,975	\$ 227,975	\$ 223,750
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ -	\$ -	\$ -
1-429 Course Registrations	Increased	16.67%	\$ 14,500	\$ 12,000	\$ 14,000
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	\$ 600	\$ -	\$ -
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 654,482	\$ 654,482	\$ 654,482
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	\$ 3,795	\$ 3,795	\$ 3,795
Total Revenues	Decreased	0.25%	\$ 901,353	\$ 898,253	\$ 896,028
Expenses					
2-121 Salaries and Wages	Decreased	4.72%	\$ 260,591	\$ 271,550	\$ 258,725
2-145 WCB	Decreased	26.31%	\$ 7,642	\$ 7,161	\$ 5,277
2-149 Employer Contributions	Decreased	9.32%	\$ 58,697	\$ 59,229	\$ 53,710
2-211 Travel & Subsistence	Decreased	8.33%	\$ 3,500	\$ 6,000	\$ 5,500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 4,500	\$ 6,500	\$ 6,500
2-217 Telephone	Unchanged	0.00%	\$ 880	\$ 1,000	\$ 1,000
2-219 Hospitality	Unchanged	0.00%	\$ 6,000	\$ 8,500	\$ 8,500
2-249 Other Professional	Increased	5.45%	\$ 27,500	\$ 27,500	\$ 29,000
2-252 Facility Maintenance	Increased	50.00%	\$ 500	\$ 500	\$ 750
2-255 Vehicle Maintenance	Unchanged	0.00%	\$ -	\$ -	\$ -
2-262 Facility Rental	Unchanged	0.00%	\$ 1,310	\$ 1,700	\$ 1,700
2-274 Insurance Premiums	Increased	2.50%	\$ 3,252	\$ 3,252	\$ 3,333
2-512 Clothing & Footwear	Unchanged	0.00%	\$ 250	\$ 450	\$ 450
2-519 General Supplies	Decreased	11.11%	\$ 12,000	\$ 18,000	\$ 16,000
2-521 Fuel, Oil & Antifreeze	Decreased	9.09%	\$ 4,000	\$ 5,500	\$ 5,000
2-543 Natural Gas	Decreased	28.01%	\$ 206	\$ 293	\$ 211
2-544 Electricity	Increased	2.50%	\$ 7,680	\$ 9,650	\$ 9,891
2-545 Other Utilities	Unchanged	0.00%	\$ 10,919	\$ 10,919	\$ 10,919
2-731 Contribution to Local Government	Decreased	3.42%	\$ 1,610,689	\$ 1,610,689	\$ 1,555,663
2-762 Infras Transfer to Capital	Unchanged	0.00%	\$ -	\$ -	\$ -
2-764 Transfer to Reserves	Unchanged	0.00%	\$ -	\$ -	\$ -
2-770 Contribution to Organizations	Decreased	10.94%	\$ 205,000	\$ 320,000	\$ 285,000
2-814-Service Charges and Exchange	Unchanged	0.00%	\$ 1,500	\$ 2,000	\$ 2,000
2-900 Amortization	Unchanged	0.00%	\$ 654,482	\$ 654,482	\$ 654,482
2-901 ARO Accretion Expense	Unchanged	0.00%	\$ 3,795	\$ 3,795	\$ 3,795
Total Expenses	Decreased	3.67%	\$ 2,884,893	\$ 3,028,670	\$ 2,917,407
Net Total		5.12%	\$ 1,983,540	\$ 2,130,417	\$ 2,021,379

Costing Center Summary

72-20-00 Recreation Boards

Costing Center	72-20-00 Recreation Boards	Budget Year	2026		
Division					
Community Services					
Function					
72 - Recreation					
Description					
Provides for expense reimbursement, other costs, and honoraria for the Board.					
Summary of Changes					
Minimal changes.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-159 Board Honorarium	Increased	17.78%	\$ 10,000	\$ 13,500	\$ 15,900
2-211 Travel & Subsistence	Increased	14.04%	\$ 5,000	\$ 5,700	\$ 6,500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 2,700	\$ 3,000	\$ 3,000
Total Expenses	Increased	14.41%	\$ 17,700	\$ 22,200	\$ 25,400

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					
Decrease in the Pembina Agricultural and Recreation Society (PARS) operational agreement based on their submitted budget.					
Budget Prior Year Comparison					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Decreased	8.58%	\$ 61,750	\$ 61,750	\$ 56,450
2-274 Insurance Premiums	Increased	2.50%	\$ 42,243	\$ 42,243	\$ 43,299
2-519 General Supplies	Unchanged	0.00%	\$ 500	\$ 750	\$ 750
2-770 Contribution to Organizations	Decreased	4.12%	\$ 313,200	\$ 313,200	\$ 300,300
Total Expenses	Decreased	4.10%	\$ 417,693	\$ 417,943	\$ 400,799

Costing Center Summary

72-30-29 Recreation Wildwood

Costing Center	72-30-29 Recreation	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

Minimal changes, including updated forecasts for Natural Gas and Electricity.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 17,000	\$ 17,000	\$ 17,000
Total Revenues	Unchanged	0.00%	\$ 17,000	\$ 17,000	\$ 17,000
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,800	\$ 1,800	\$ 1,800
2-252 Facility Maintenance	Increased	0.16%	\$ 122,750	\$ 122,750	\$ 122,950
2-274 Insurance Premiums	Increased	2.50%	\$ 25,721	\$ 25,721	\$ 26,364
2-513 Janitorial	Unchanged	0.00%	\$ 750	\$ 1,000	\$ 1,000
2-519 General Supplies	Unchanged	0.00%	\$ 750	\$ 1,000	\$ 1,000
2-543 Natural Gas	Increased	14.48%	\$ 24,004	\$ 21,491	\$ 24,604
2-544 Electricity	Increased	2.50%	\$ 28,919	\$ 32,194	\$ 32,999
Total Expenses	Increased	2.31%	\$ 204,694	\$ 205,956	\$ 210,717
Net Total		2.52% -\$	\$ 187,694	-\$	\$ 188,956
					-\$ 193,717

Costing Center Summary

72-30-32 Recreation Niton Pool

Costing Center	72-30-32 Recreation Niton	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

Minimal changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 25,785	\$ 17,000	\$ 17,000
Total Revenues	Unchanged	0.00%	\$ 25,785	\$ 17,000	\$ 17,000
Expenses					
2-141 Admin Casual/Seasonal Wages	Increased	1.80%	\$ 111,498	\$ 132,542	\$ 134,927
2-145 WCB	Decreased	15.28%	\$ 4,412	\$ 3,951	\$ 3,347
2-149 Employer Contributions	Increased	2.72%	\$ 7,770	\$ 9,412	\$ 9,667
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 50	\$ 500	\$ 500
2-214 Memberships, Registrations & Training	Unchanged	0.00%	\$ 310	\$ 600	\$ 600
2-217 Telephone	Increased	328.57%	\$ 4,000	\$ 1,050	\$ 4,500
2-219 Hospitality	Unchanged	0.00%	\$ 300	\$ 750	\$ 750
2-242 Technology	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-252 Facility Maintenance	Unchanged	0.00%	\$ 20,000	\$ 20,000	\$ 20,000
2-512 Clothing & Footwear	Unchanged	0.00%	\$ 350	\$ 500	\$ 500
2-513 Janitorial	Unchanged	0.00%	\$ 280	\$ 500	\$ 500
2-519 General Supplies	Unchanged	0.00%	\$ 3,000	\$ 4,000	\$ 4,000
2-531 Chemicals	Unchanged	0.00%	\$ 17,000	\$ 18,000	\$ 18,000
Total Expenses	Increased	2.83%	\$ 170,970	\$ 193,804	\$ 199,291
Net Total		3.10% -\$	\$ 145,185	-\$	\$ 176,804
					-\$ 182,291

Costing Center Summary

72-30-44 Recreation Peers Complex

Costing Center	72-30-44 Recreation Peers	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

Peers Multiplex operating costs.

Summary of Changes

Minimal changes in facility maintenance items, along with updated forecasts for insurance premiums, natural gas, and electricity.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-590 Donations, Contributions, Rebates	Increased	11.54%	\$ 5,295	\$ 5,200	\$ 5,800
Total Revenues	Increased	11.54%	\$ 5,295	\$ 5,200	\$ 5,800
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 2,000	\$ 2,000	\$ 2,000
2-252 Facility Maintenance	Increased	3.11%	\$ 77,100	\$ 77,100	\$ 79,500
2-274 Insurance Premiums	Increased	2.50%	\$ 43,513	\$ 43,513	\$ 44,601
2-519 General Supplies	Decreased	20.00%	\$ 750	\$ 1,250	\$ 1,000
2-543 Natural Gas	Increased	0.47%	\$ 11,869	\$ 12,109	\$ 12,166
2-544 Electricity	Increased	2.50%	\$ 34,566	\$ 45,979	\$ 47,129
Total Expenses	Increased	2.44%	\$ 169,798	\$ 181,951	\$ 186,395
Net Total		2.17% -\$	\$ 164,503	-\$ 176,751	-\$ 180,595

Costing Center Summary

72-30-79 Recreation Marlboro Hall

Costing Center	72-30-79 Recreation	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

Services in Marlboro - Community Hall.

Summary of Changes

Minimal changes in facility maintenance items, including fire extinguisher, kitchen suppression, and refrigeration inspections.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-217 Telephone	Increased	11.11%	\$ 1,800	\$ 1,800	\$ 2,000
2-242 Technology	Unchanged	0.00%	\$ 900	\$ 900	\$ 900
2-252 Facility Maintenance	Increased	13.26%	\$ 32,050	\$ 32,050	\$ 36,300
2-274 Insurance Premiums	Increased	2.50%	\$ 1,982	\$ 1,982	\$ 2,031
2-519 General Supplies	Unchanged	0.00%	\$ 250	\$ 750	\$ 750
2-543 Natural Gas	Decreased	5.01%	\$ 3,194	\$ 3,446	\$ 3,274
2-544 Electricity	Increased	2.50%	\$ 5,283	\$ 6,219	\$ 6,374
Total Expenses	Increased	9.51%	\$ 45,458	\$ 47,147	\$ 51,629

Costing Center Summary

72-30-81 Recreation Robb Multiplex

Costing Center	72-30-81 Recreation Robb	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

Recreation services in Robb related specifically to the Multiplex operations.

Summary of Changes

Minimal changes in facility maintenance items, including fire extinguisher and kitchen suppression inspections, along with adjusted forecasts for natural gas and electricity.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-590 Donations, Contributions, Rebates	Increased	8.57%	\$ 4,995	\$ 5,250	\$ 5,700
Total Revenues	Increased	8.57%	\$ 4,995	\$ 5,250	\$ 5,700
Expenses					
2-217 Telephone	Increased	8.33%	\$ 2,400	\$ 2,400	\$ 2,600
2-252 Facility Maintenance	Increased	8.68%	\$ 38,000	\$ 38,000	\$ 41,300
2-274 Insurance Premiums	Increased	2.50%	\$ 9,902	\$ 9,902	\$ 10,149
2-519 General Supplies	Unchanged	0.00%	\$ 250	\$ 750	\$ 750
2-543 Natural Gas	Decreased	12.43%	\$ 6,882	\$ 8,055	\$ 7,054
2-544 Electricity	Increased	2.50%	\$ 18,940	\$ 23,353	\$ 23,937
2-831 Debenture Interest	Unchanged	0.00%	\$ 15,468	\$ 15,468	\$ 15,468
2-832 Debenture Principal	Unchanged	0.00%	\$ 45,049	\$ 45,049	\$ 45,049
Total Expenses	Increased	2.33%	\$ 136,891	\$ 142,977	\$ 146,307
Net Total		2.09% -\$	\$ 131,896	-\$ 137,727	-\$ 140,607

Costing Center Summary

72-30-83 Cadomin Community Hall

Costing Center	72-30-83 Cadomin	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

Changes primarily reflect adjusted forecasts for natural gas and electricity.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-242 Technology	Decreased	50.98%	\$ -	\$ 10,200	\$ 5,000
2-252 Facility Maintenance	Increased	11.75%	\$ 20,000	\$ 46,800	\$ 52,300
2-274 Insurance Premiums	Unchanged	0.00%	\$ 17,061	\$ 17,061	\$ 17,061
2-519 General Supplies	Unchanged	0.00%	\$ 500	\$ 750	\$ 750
2-543 Natural Gas	Increased	40.43%	\$ 22,713	\$ 16,579	\$ 23,281
2-544 Electricity	Increased	40.49%	\$ 8,681	\$ 6,333	\$ 8,898
Total Expenses	Increased	9.69%	\$ 69,954	\$ 98,723	\$ 108,289

Costing Center Summary

72-30-87 Brule Community Hall

Costing Center	72-30-87 Brule Community	Budget Year	2026
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

Added cleaning and janitorial supplies as Yellowhead County has assumed operation of the facility.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	560.38%	\$ 7,500	\$ 2,650	\$ 17,500
Total Revenues	Increased	100.00%	\$ 7,500	\$ 2,650	\$ 17,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 600	\$ 600	\$ 600
2-252 Facility Maintenance	Unchanged	0.00%	\$ 81,900	\$ 81,900	\$ 81,900
2-274 Insurance Premiums	Unchanged	0.00%	\$ 24,787	\$ 24,787	\$ 24,787
2-513 Janitorial	New this year	100.00%	-	-	\$ 2,500
2-519 General Supplies	Unchanged	0.00%	\$ 750	\$ 750	\$ 750
2-543 Natural Gas	Decreased	2.33%	\$ 5,167	\$ 5,422	\$ 5,296
2-544 Electricity	Increased	2.50%	\$ 12,669	\$ 14,838	\$ 15,209
Total Expenses	Increased	2.14%	\$ 125,873	\$ 128,297	\$ 131,042
Net Total		9.63% -\$	\$ 118,373 -\$	\$ 125,647 -\$	\$ 113,542

Costing Center Summary

73-10-00 Parks & Campgrounds General

Costing Center	73-10-00 Parks &	Budget Year	2026
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

Overall budget remains consistent with minor reallocations between sites. Reductions in planter, landscaping, and bench projects were offset by pump track maintenance and other site adjustments. Installation of amenities decreased, while core services remain unchanged. Salary changes reflect reducing casual summer staff to increase full-time staffing.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	\$ -	\$ -	\$ -
1-591 Cash in Lieu	Unchanged	0.00%	\$ 20,668	\$ 10,000	\$ 10,000
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	\$ 228,772	\$ 228,772	\$ 228,772
Total Revenues	Unchanged	0.00%	\$ 249,440	\$ 238,772	\$ 238,772
Expenses					
2-121 Salaries and Wages	Increased	36.43%	\$ 206,100	\$ 221,698	\$ 302,472
2-141-Admin Casual/Seasonal Wages	Decreased	15.18%	\$ 106,433	\$ 105,622	\$ 89,589
2-145 WCB	Increased	0.05%	\$ 9,751	\$ 10,021	\$ 10,026
2-149 Employer Contributions	Increased	35.37%	\$ 56,400	\$ 63,806	\$ 86,374
2-211 Travel & Subsistence	Increased	14.29%	\$ 1,500	\$ 3,500	\$ 4,000
2-214 Memberships, Registrations & Training	Increased	20.00%	\$ 3,500	\$ 5,000	\$ 6,000
2-217 Telephone	Increased	33.33%	\$ 1,100	\$ 1,440	\$ 1,920
2-221 Advertising	Unchanged	0.00%	-	-	-
2-249 Other Professional	Decreased	37.74%	\$ 22,000	\$ 26,500	\$ 16,500
2-252 Facility Maintenance	Decreased	13.20%	\$ 230,000	\$ 269,000	\$ 233,500
2-255 Vehicle Maintenance	Increased	11.76%	\$ 17,000	\$ 17,000	\$ 19,000
2-263 Equipment Rental	Decreased	87.50%	\$ 13,000	\$ 16,000	\$ 2,000
2-265 Vehicle Rental	New this year	100.00%	-	-	\$ 11,000
2-271 Licences & Permits	Unchanged	0.00%	\$ 500	\$ 500	\$ 500
2-274 Insurance Premiums	Increased	2.50%	\$ 11,380	\$ 11,380	\$ 11,664
2-512 Clothing & Footwear	Increased	40.00%	\$ 500	\$ 1,250	\$ 1,750
2-519 General Supplies	Unchanged	0.00%	\$ 15,000	\$ 15,000	\$ 15,000
2-521 Fuel, Oil & Antifreeze	Increased	4.76%	\$ 37,500	\$ 42,000	\$ 44,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	\$ 3,000	\$ 5,000	\$ 5,000
2-523 Equipment & Vehicle Supplies	Unchanged	0.00%	\$ 19,000	\$ 19,000	\$ 19,000
2-534 Grounds Maintenance Materials	Unchanged	0.00%	\$ 29,000	\$ 29,000	\$ 29,000
2-539 Construction Maintenance Materials	Increased	33.33%	\$ 1,500	\$ 1,500	\$ 2,000
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	\$ 10,000	\$ 10,000	\$ 10,000
2-770 Contribution to Organizations	Unchanged	0.00%	\$ 30,000	\$ 30,000	\$ 30,000
2-900 Amortization	Unchanged	0.00%	\$ 228,772	\$ 228,772	\$ 228,772
Total Expenses	Increased	4.07%	\$ 1,052,936	\$ 1,132,989	\$ 1,179,068
Net Total		5.15% -\$	\$ 803,496 -\$	\$ 894,217 -\$	\$ 940,296

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

Costing Center	73-10-## Parks &	Budget Year	2026		
Division	Community Services				
Function	73 - Parks & Campgrounds				
Description					
Costs specific to Campgrounds and day use.					
Summary of Changes					
Changes across various locations mostly related to facility maintenance items.					
Budget Prior Year Comparison					
73-10-35 Parks & Campgrounds Beta Lake					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 11,000	\$ 12,100	\$ 12,100
Total Expenses	Unchanged	0.00%	\$ 11,000	\$ 12,100	\$ 12,100
73-10-36 Parks & Campgrounds Nojack					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 7,500	\$ 9,600	\$ 9,600
Total Expenses	Unchanged	0.00%	\$ 7,500	\$ 9,600	\$ 9,600
73-10-44 Parks & Campgrounds Jerry Vanderwell Memorial Park					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Increased	41.01%	\$ 17,900	\$ 13,900	\$ 19,600
Total Expenses	Increased	41.01%	\$ 17,900	\$ 13,900	\$ 19,600

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

73-10-45 Parks & Campgrounds Bear Lake					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-560 Leases & Rentals	Unchanged	0.00%	\$ -	\$ 2,000	\$ 2,000
Total Revenues	Unchanged	0.00%	\$ -	\$ 2,000	\$ 2,000
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,000	\$ 1,000	\$ 1,000
2-252 Facility Maintenance	Increased	9.97%	27,500	30,100	33,100
2-544 Electricity	Increased	2.50%	508	1,162	1,191
Total Expenses	Increased	9.39%	\$ 29,008	\$ 32,262	\$ 35,291
Net Total		10.01%	-\$ 29,008	-\$ 30,262	-\$ 33,291
73-10-46 Parks & Campgrounds Long Lake					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 13,500	\$ 16,750	\$ 16,750
Total Expenses	Unchanged	0.00%	\$ 13,500	\$ 16,750	\$ 16,750
73-10-47 Parks & Campgrounds Shining Bank					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,000	\$ 1,400	\$ 1,400
2-252 Facility Maintenance	Increased	11.28%	23,500	26,600	29,600
Total Expenses	Increased	10.71%	\$ 24,500	\$ 28,000	\$ 31,000
73-10-79 Parks & Campgrounds Millers Lake					
Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Increased	8.64%	\$ 14,000	\$ 20,250	\$ 22,000
Total Expenses	Increased	8.64%	\$ 14,000	\$ 20,250	\$ 22,000

Costing Center Summary

74-10-00 Libraries General

Costing Center	74-10-00 Libraries General	Budget Year	2026
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

Significant increase in funding to the Yellowhead County Library Board (YCLB) due to results of a wage review.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 1,136	\$ -	\$ -
1-920 Transfer from Reserves	Unchanged	0.00%	-	-	-
1-991 Offset Of Non Cash Item Amortization	Unchanged	0.00%	71,746	71,746	71,746
1-992 Offset Of ARO Accretion Expense	Unchanged	0.00%	2,056	2,056	2,056
Total Revenues	Unchanged	0.00%	\$ 74,938	\$ 73,802	\$ 73,802
Expenses					
2-214 Memberships, Registrations & Training	Decreased	7.22%	\$ 50,000	\$ 54,500	\$ 50,567
2-274 Insurance Premiums	New this year	100.00%	\$ 1,866	-	\$ 1,913
2-731 Contribution to Local Government	Unchanged	0.00%	-	-	-
2-762 Infras Transfer to Capital	Unchanged	0.00%	-	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	-	-	-
2-765 Contribution to Municipal Agencies	Increased	20.24%	\$ 688,720	\$ 688,720	\$ 828,098
2-900 Amortization	Unchanged	0.00%	71,746	71,746	71,746
2-901 ARO Accretion Expense	Unchanged	0.00%	2,056	2,056	2,056
Total Expenses	Increased	16.81%	\$ 814,388	\$ 817,022	\$ 954,380
Net Total		18.48%	\$ 739,450	\$ 743,220	\$ 880,578

Costing Center Summary

74-30-29 Libraries Wildwood

Costing Center	74-30-29 Libraries Wildwood	Budget Year	2026
Division	Community Services		
Function	74 - Culture & Historical		

Description

Costs specific to the operation of the Wildwood Library building.

Summary of Changes

Minimal changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 12,500	\$ 15,750	\$ 15,750
2-274 Insurance Premiums	Increased	2.50%	\$ 1,970	\$ 1,970	\$ 2,019
2-543 Natural Gas	Increased	6.78%	\$ 3,189	\$ 3,061	\$ 3,268
2-544 Electricity	Increased	2.50%	\$ 3,609	\$ 4,627	\$ 4,743
Total Expenses	Increased	1.47%	\$ 21,268	\$ 25,408	\$ 25,780

Costing Center Summary

74-40-00 Historical Services General

Costing Center	74-40-00 Historical Services	Budget Year	2026
Division	Community Services		
Function	74 - Culture & Historical		

Description

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

Summary of Changes

Wages increased with the addition of a seasonal position, which also impacted IT requirements for onboarding. The Rise Together project was completed in 2025. Contribution to the Edson Museum and Red Brick Arts Centre reflect their cost-share submission.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 2,200	\$ 3,000	\$ 3,000
1-920 Transfer from Reserves	Decreased	100.00%	\$ 30,000	\$ 65,000	\$ -
Total Revenues	Decreased	95.59%	\$ 32,200	\$ 68,000	\$ 3,000
Expenses					
2-121 Salaries and Wages	Increased	5.34%	\$ 65,255	\$ 67,626	\$ 71,236
2-141 Admin Casual/Seasonal Wages	New this year	100.00%	-	-	\$ 17,168
2-145 WCB	Increased	7.98%	\$ 1,011	\$ 2,096	\$ 2,264
2-149 Employer Contributions	Increased	12.32%	\$ 16,781	\$ 18,418	\$ 20,687
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 100	\$ 250	\$ 250
2-214 Memberships, Registrations & Training	Decreased	35.00%	\$ 500	\$ 1,000	\$ 650
2-217 Telephone	New this year	100.00%	-	-	\$ 480
2-219 Hospitality	Unchanged	0.00%	\$ 2,000	\$ 2,450	\$ 2,450
2-222 Newsletters & Media Publications	Decreased	100.00%	\$ 30,000	\$ 65,000	\$ -
2-242 Technology	New this year	100.00%	-	-	\$ 5,000
2-265 Vehicle Rental	Increased	36.36%	\$ 3,100	\$ 5,500	\$ 7,500
2-512 Clothing and Footwear	Increased	100.00%	\$ 200	\$ 200	\$ 400
2-519 General Supplies	Increased	8.93%	\$ 3,000	\$ 11,200	\$ 12,200
2-521 Fuel, Oil & Antifreeze	Increased	130.77%	\$ 1,300	\$ 1,300	\$ 3,000
2-731 Contribution to Local Government	Increased	26.02%	\$ 107,969	\$ 107,969	\$ 136,061
2-765 Contribution to Municipal Agencies	Increased	12.89%	\$ 117,800	\$ 117,800	\$ 132,990
2-770 Contribution to Organizations	Increased	25.00%	\$ 20,000	\$ 20,000	\$ 25,000
Total Expenses	Increased	3.93%	\$ 369,016	\$ 420,809	\$ 437,336
Net Total		23.11%	\$ 336,816	\$ 352,809	\$ 434,336

Costing Center Summary

74-40-18 Historical Services Tipple Park

Costing Center 74-40-18 Historical Services **Budget Year** 2026
Division Community Services
Function 74 - Culture & Historical

Description

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

Summary of Changes

Facility maintenance costs decreased due to reduced chemical treatment requirements.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ -	\$ -
2-575 Technology	Decreased	28.57%	\$ -	\$ 7,000	\$ 5,000
2-252 Facility Maintenance	Decreased	44.88%	\$ 30,000	\$ 38,550	\$ 21,250
2-274 Insurance Premiums	Increased	2.50%	\$ 6,071	\$ 6,071	\$ 6,222
2-544 Electricity	Increased	2.50%	\$ 11,888	\$ 14,665	\$ 15,032
Total Expenses	Decreased	28.33%	\$ 47,958	\$ 66,286	\$ 47,504

Costing Center Summary

74-50-00 Historical Board

Costing Center 74-50-00 Historical Board **Budget Year** 2026
Division Community Services
Function 74 - Culture & Historical

Description

Provides for expense reimbursement, other costs, and honoraria for the board.

Summary of Changes

No change.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Forecast	2025 Amount	2026 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 4,200	\$ 5,400	\$ 5,400
2-211 Travel & Subsistence	Unchanged	0.00%	\$ 1,200	\$ 1,420	\$ 1,420
2-214 Membership, Registrations & Training	Unchanged	0.00%	\$ 450	\$ 850	\$ 850
Total Expenses	Unchanged	0.00%	\$ 5,850	\$ 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 buildings. It also indicates how capital expenditures are going to be funded. (Municipal Government Act, Section 245)"

Finance 101, Guide to Municipal Finance

04

Capital Budget

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CAPITAL

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 2026 Interim Budget includes **\$124.6 million** in capital projects, of which \$90 million are projects that have been carried forward for completion from prior years, and \$34 million of in year 2026 projects.

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Capital Financing						
Sale of Assets	\$ -	\$ -	\$ -	\$ -	0.00%	
Local Government Contributions	-	-	-	-	0.00%	
Other Capital	1,172,500	1,379,189	1,379,189.33	- 206,689	-14.99%	
Provincial Conditional Grants	16,922,309	16,051,605	16,051,605	870,704	5.42%	
Transfer from Reserves	7,220,898	23,765,681	23,765,681	- 16,544,784	-69.62%	
Carry forward from Prior Year	90,373,650	82,957,259	82,957,259	7,416,391	8.94%	
Donations, Contributions, Rebates	-	23,000	23,000	- 23,000	0.00%	
Total Capital Financing	\$ 115,689,357	\$ 124,176,736	\$ 124,176,736	-\$ 8,487,378	-6.83%	
Capital Expenses						
Capital Applied	\$ 34,235,029	\$ 56,070,746	\$ 56,070,746	-\$ 21,835,717	-38.94%	
Carry forward Capital Applied	90,373,650	82,957,259	82,957,259	7,416,391	8.94%	
Total Capital Expenses	\$ 124,608,679	\$ 139,028,006	\$ 139,028,006	-\$ 14,419,326	-10.37%	
Capital Surplus/(Deficit)	-\$ 8,919,322	-\$ 14,851,270	-\$ 14,851,270	\$ 5,931,948	39.94%	

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.

	2026		2025		2026 vs 2025	
	Interim	Forecast	Budget	\$ Change	% Change	
Operating Surplus / (Deficit)	\$ 8,919,322	\$ 18,235,608	\$ 14,851,270	-\$ 5,931,948	-39.94%	
Capital Surplus / (Deficit)	- 8,919,322	- 14,851,270	- 14,851,270	\$ 5,931,948	39.94%	
Net Surplus / (Deficit)	\$ -	\$ 3,384,338	-\$ 0	0	0.00%	

Capital projects as presented under the 2026 Interim Capital Budget can be classified as follows:

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

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

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

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

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

Tangible Capital Assets

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

Asset Category	Historical Cost	Average Useful Life	Average In-Service Year
Land	\$ 8,504,150	n/a	1998
Land Improvements	11,997,785	21	2012
Historical/Cultural	54,511	n/a	2006
Buildings	61,851,084	38	2010
Roadway System			
Road - ACP	167,845,316	25	2001
Road - Other	17,082,944	21	2017
Road - Gravel	881,784,548	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

CAPITAL

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 2026, 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 2026 Budget year and a five year forecast from 2026 to 2031. 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	Rge Rd 124 - North of Twp Rd 560	1.6	Low grade with lots of trees in road allowance. Drainage improvements and tree removal will provide better drying conditions.
2	Rge Rd 92 Repairs	Various	Monitoring and repairs in 2026
3	Twp Rd 544 - East of Rge Rd 154	0.8	Low grade, drainage issues, rideability is rough, narrow top.
4	Rge Rd 144 - South of Twp Rd 570	0.8	Narrow road, brushing required, low grade, drainage issues, flooding concerns, soft spots
5	Twp Rd 533 - Rge Rd 84 to Rge Rd 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	2026	2027	2028	2029	2030	2031
Minor Capital Construction - Detail	\$ 1,450,000	\$ 250,000	\$ 1,000,000	\$ -	\$ 75,000	\$ 1,350,000
Major Capital Construction - Detail	4,600,000	1,383,000	17,287,000	26,845,000	12,520,000	13,615,000
Total	\$ 6,050,000	\$ 1,633,000	\$ 18,287,000	\$ 26,845,000	\$ 12,595,000	\$ 14,965,000

2026 Infrastructure Roads Plan Projects

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN23-001 - Rge Rd 124 - North of Twp Rd 560	\$ 1,200,000	\$ 640,000	\$ -	\$ 560,000	\$ -
IN24-024 Rge Rd 92 Repairs	250,000	210,000	-	40,000	-
IN25-051 Rge Rd 183 - North of Hwy 16	1,000,000	350,000	650,000	-	-
IN25-052 Twp Rd 544 - East of Rge Rd 165 to RR 162	3,300,000	300,000	1,500,000	1,500,000	-
IN26-004 Rge Rd 185 - Repair Pipeline Crossing	300,000	-	-	300,000	-
Total 2026 Roads Plan	\$ 6,050,000	\$ 1,500,000	\$ 2,150,000	\$ 2,400,000	\$ -

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2026	2027	2028	2029	2030	2031
Grade/drainage improvements, culvert replacement, clearing and fencing.	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Repair road sections that have settled.	250,000	-	-	-	-	-
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.	-	-	-	-	75,000	1,350,000
	\$ 1,450,000	\$ 250,000	\$ 1,000,000	\$ -	\$ 75,000	\$ 1,350,000

CAPITAL

Infrastructure Roads Plan (continued)

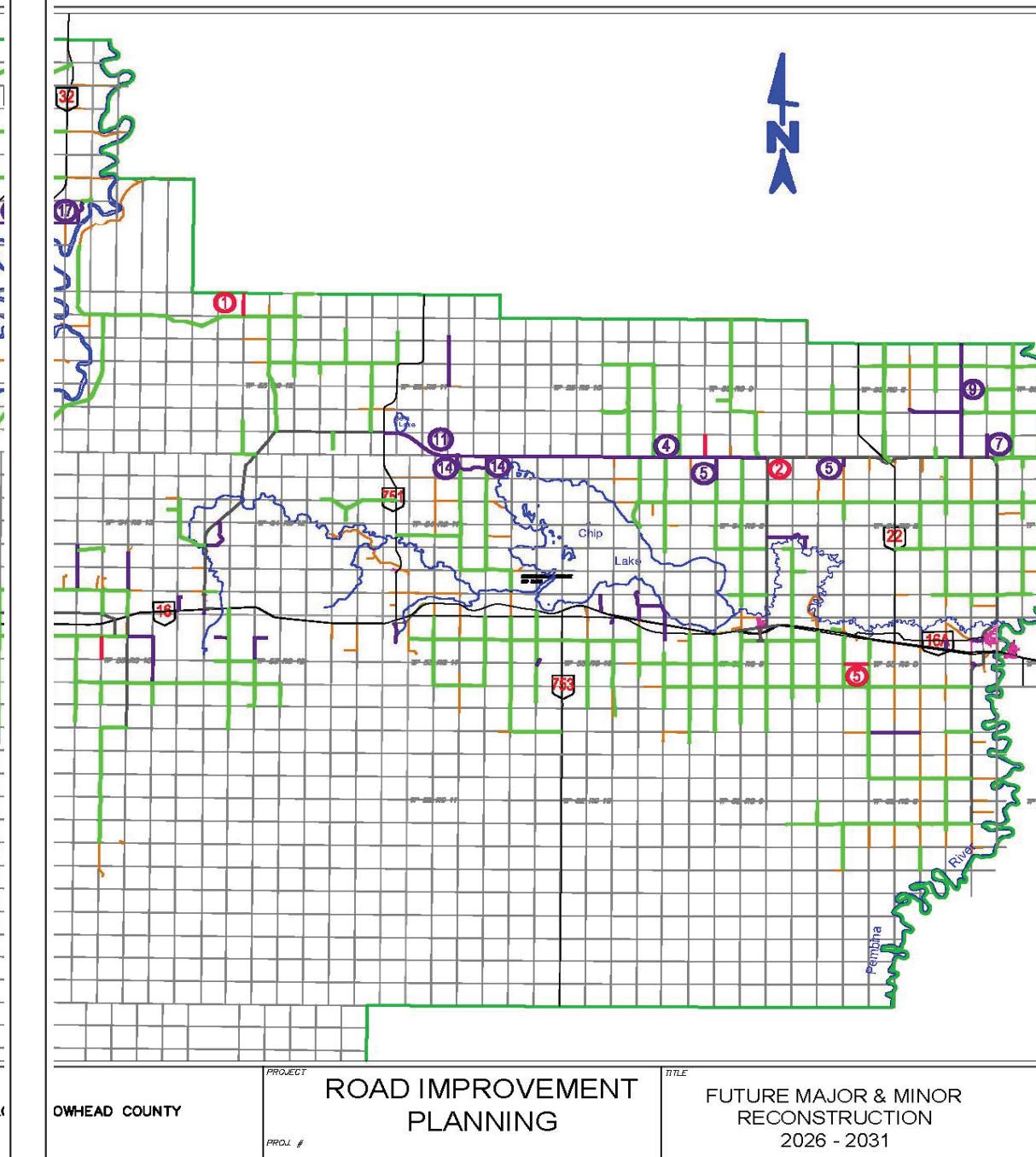
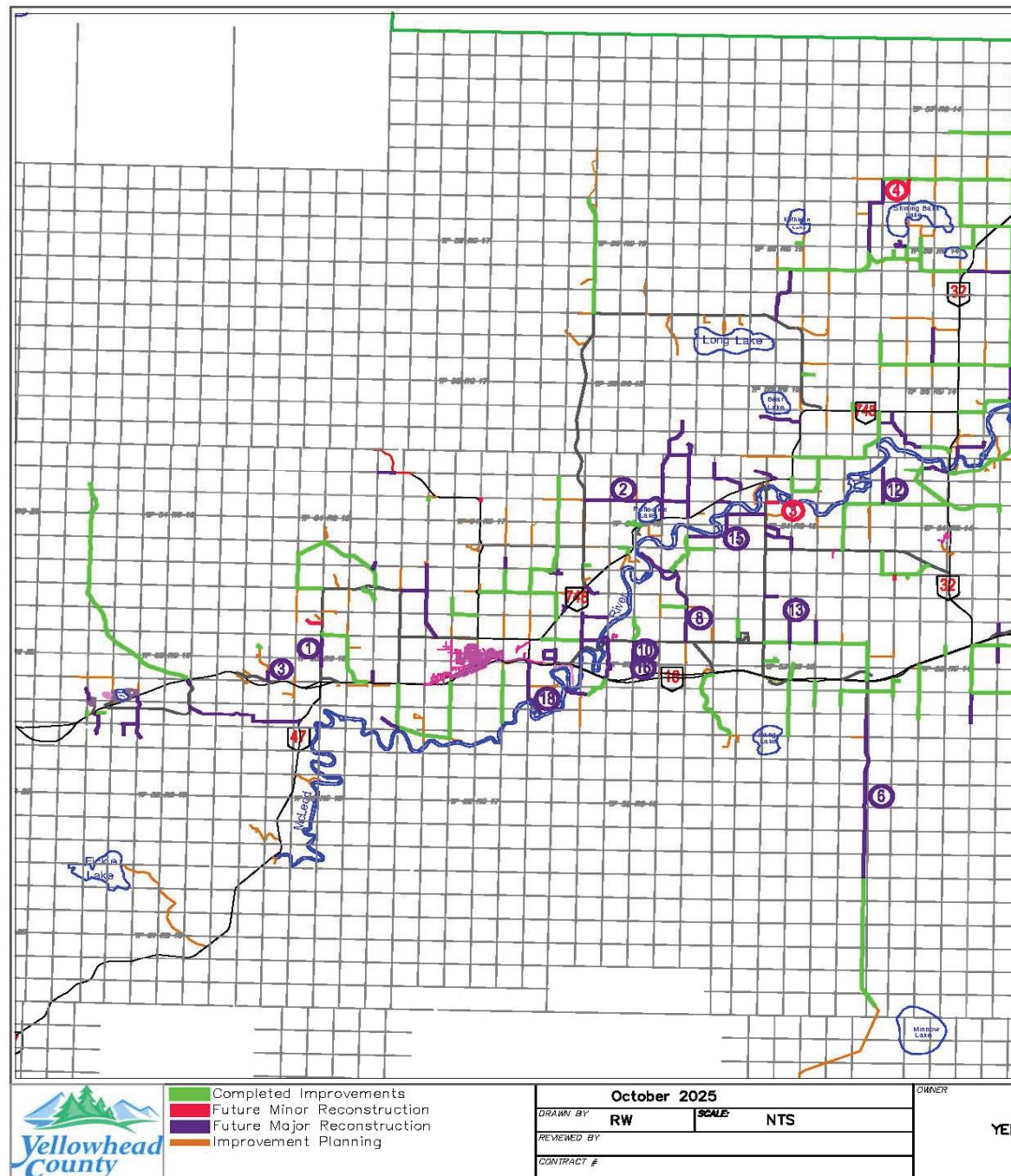
Major Capital Construction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	Rge Rd 183 - North of Hwy 16	Various	Significant pavement settlement. Geotechnical investigation monitoring and repairs.
2	Twp Rd 544 - East of Rge Rge 165 to Rge Rd 162	5.1	Major drainage issues. Road subbase compromised due to saturation in the spring.
3	IN26-004 RR 185 Grade Repair Pipeline Crossing Section	1	Upgrade. Coverage improvement on Range Road 185 at the pipeline crossing location.
4	Twp Rd 550 Phase 1 - going west from Rge Rd 92	12.8	Proposed Upgrade to Rural Arterial , design in 2027, construction in 2028 -29.
5	RR 85 (0.8KM) and RR 94 (1.6KM) extensions to Twp Rd 550	2.4	Proposed Rural Local Road tie-in to Twp Rd 550, design in 2027, construction in 2028.
6	Rge Rd 150 - Wolf Lake Rd	11	Extend pavement 11 km South of Hwy 16 from end of existing, Industrial Arterial Design 2027, Construction 2028-29.
7	Rge 75 - North of Twp Rd 550	1.6	Drainage issues, low grade, increased maintenance efforts, large bridge file and power lines may have to be relocated.
8	Rge Rd 161 Upgrade N of Twp 534	5.2	Design Upgrade for industrial traffic from Twp Rd 534 to Twp Rd 541
9	Rge Rd 80 Upgrade N of Twp Rd 550	8.1	Design Upgrade for industrial traffic from Twp Rd 550 to County Limits
10	Rge Rd 163 Rural Major Collector From Twp Rd 534 to Hwy16	2.5	Proposed Rural Major Collector, design in 2028, construction in 2029.
11	TWP RD 550 Phase 2- East of Hwy 751	11.9	Proposed Construct Rural Arterial Chip Lake Connector, design in 2029, construction in 2030 -31.
12	Rge Rd 145A - North of Twp Rd 544	2.5	Frequent repairs required to address major washout. Low grade, drainage issues, soft spots in the spring.
13	Rge Rd 153 - North of Twp Rd 534	1.6	Areas of low grade. Some stability issues on sidehill cut area. Erosion concerns. Alignment and width concerns.
14	Rge Rd 111 (0.5KM) and Rge Rd 112 (0.2KM) extensions to Twp Rd 550	0.7	Proposed Rural Local Road tie-in to Twp Rd 550 Chip Lake Connector, design in 2030, construction in 2031
15	Twp Rd 542A, Rge Rd 155A, Twp Rd 543A - West of Rge Rd 154	6.3	Road is soft and has issues a number of times. Patch gravel and extra grading has been required most years.
16	Rge Rd 163 Paving- next phase 2 (from Twp Rd 534 to Hwy 16)	2.5	Proposed Rural Major Collector, design in 2030, construction in 2031.
17	Twp Rd 564, Rge Rd 134A - East of Hwy 32	5.7	Narrow road width in areas. Stability issues next to river bank. Had movement in slope 2021.
18	Rge Rd 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					
	2026	2027	2028	2029	2030	2031
Engineering/Tender Reconstruction	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Tender Reconstruction	3,300,000	-	-	-	-	-
Tender Reconstruction	300,000	-	-	-	-	-
Tender Reconstruction	-	575,000	5,460,000	5,460,000	-	-
Tender Reconstruction	-	108,000	2,052,000	-	-	-
Tender Reconstruction	-	700,000	9,000,000	9,000,000	-	-
Tender Reconstruction	-	-	300,000	1,500,000	-	-
Tender Reconstruction	-	-	175,000	4,500,000	-	-
Tender Reconstruction	-	-	200,000	3,500,000	3,500,000	-
Tender Reconstruction	-	-	100,000	2,150,000	-	-
Tender Reconstruction	-	-	-	535,000	5,090,000	5,090,000
Tender Reconstruction	-	-	-	100,000	2,150,000	-
Tender Reconstruction	-	-	-	100,000	1,340,000	-
Tender Reconstruction	-	-	-	-	40,000	650,000
Tender Reconstruction	-	-	-	-	250,000	5,400,000
Tender Reconstruction	-	-	-	-	150,000	1,850,000
Tender Reconstruction	-	-	-	-	-	450,000
Tender Reconstruction	-	-	-	-	-	175,000
	\$ 4,600,000	\$ 1,383,000	\$ 17,287,000	\$ 26,845,000	\$ 12,520,000	\$ 13,615,000

CAPITAL

Infrastructure Roads Plan (continued)



CAPITAL

Infrastructure Bridge Plan

As presented by administration and adopted by Council at the October 11, 2022 Council Meeting; In order to address the aging inventory of bridges within Yellowhead County, administration prepared a long range and short range capital rehabilitation and construction project schedule. The short range plan encompassed the 2023 Budget year and a four year forecast (2024 to 2027), while the long range plan is for a thirty year period (2028 to 2058) This plan reflects the needs to extend the service life of existing bridge infrastructure and optimize the overall cost/benefit for the improved bridge infrastructure. This short-range plan also facilitates future economic growth pressures and changing demands. The rehabilitation and construction program is subject to change as projects may move on or off the bridge plan based on emerging needs, changing construction schedules, or available funding. The plan as presented has been updated for 2026 as summarized below.

Bridge Construction and Rehabilitation Plan

Priority Ranking	Description	Year Built	Located Over
1	13103-2 Bridge	1982	Carrot Creek, 8.11.107.20, WaterCRS-ST
2	73079-1 Bridge Culvert	1956	Tributary to Mcleod River, 8.11.107.14, WaterCRS-ST
3	71241-1 Bridge Culvert	1961	Tributary to Lobstick River, 8.11.84.51.12, WaterCRS-ST
4	70110-1 Bridge	1963	Tributary to Mcleod River, 8.11.107.14, WaterCRS-ST
5	78357-1 Bridge	1961	TRIBUTARY TO CARDINAL RIVER, 6.149.9.4, WATERCRS-ST
6	13339-1 Bridge File Culvert	1977	Deep Creek, 8.11.84.51.10, WaterCRS-ST
7	72507-1 Bridge	1952	POISON CREEK, 8.11.84.51.15, WaterCRS-ST
8	77656-1 Bridge Culvert	1982	Tributary to Mcleod River, 8.11.107.21, WaterCRS-ST
9	73199-1 Bridge	1952	Mcleod River, 8.11.107, 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			

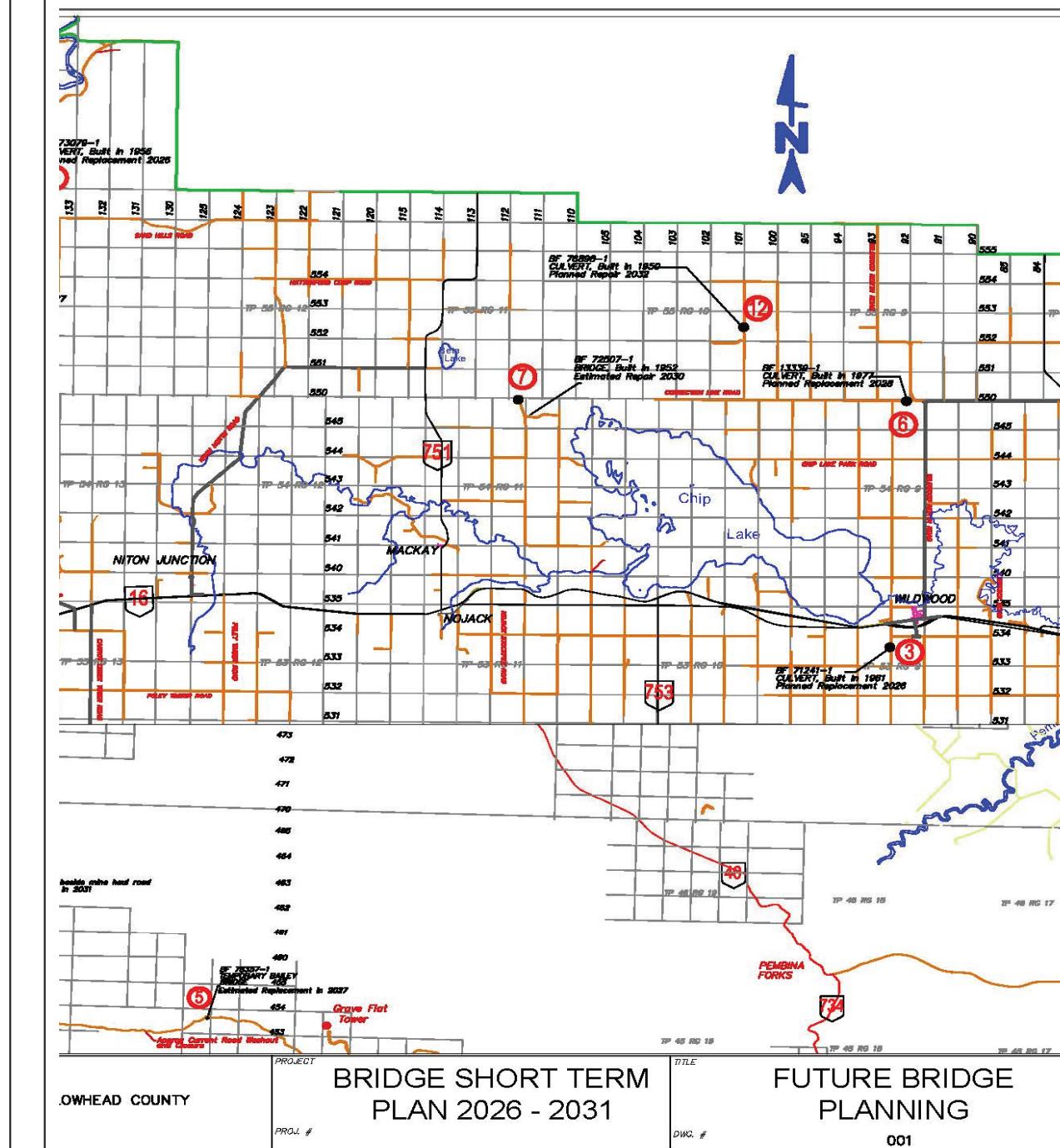
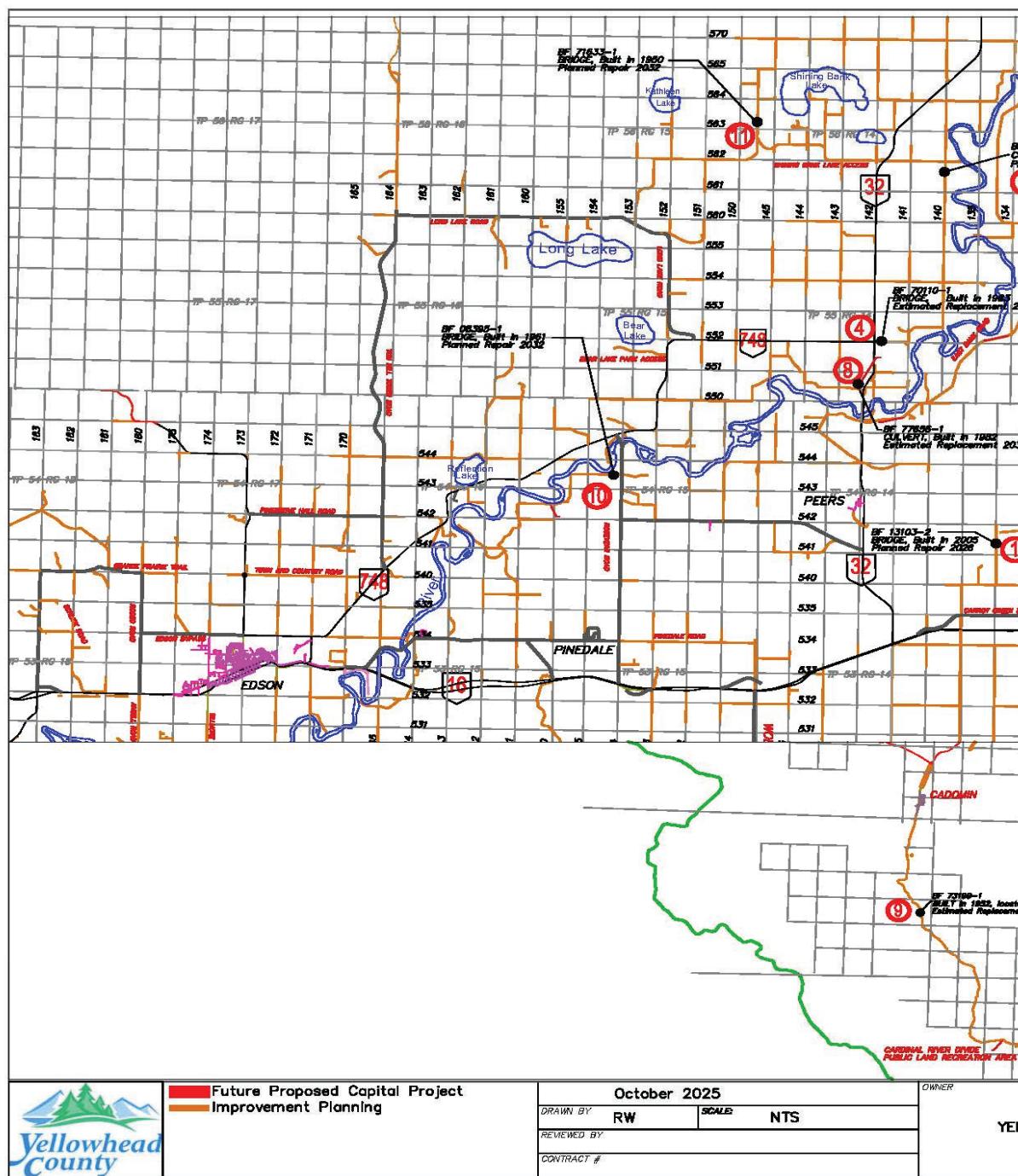
2026 Infrastructure Bridge Plan Project Summary

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN24-021 - BF13103-2 Replacement	\$ 229,000	\$ 220,000	\$ -	\$ 9,000	\$ -
IN24-022 - BF 73079 Replacement	889,000	850,225	-	38,775	-
IN25-053 -BF 71241-1 Bridge Culvert Repair	1,007,000	985,000	-	22,000	-
IN26-002 -BF 70110-1 Bridge Replacement	150,000	-	-	150,000	-
IN26-003 -BF 78357-1 Bridge Upgrade	150,000	-	-	150,000	-
Total 2026 Bridge Plan	\$ 2,425,000	\$ 2,055,225	\$ -	\$ 369,775	\$ -

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2026	2027	2028	2029	2030	2031
Repair	\$ 229,000	\$ -	\$ -	\$ -	\$ -	\$ -
Replace	889,000	-	-	-	-	-
Replace	1,007,000	-	-	-	-	-
Replace	150,000	-	-	-	-	-
Upgrade	150,000	-	-	-	-	-
Replace	-	120,000	865,000	-	-	-
Repair	-	-	-	150,000	500,000	-
Replace	-	-	-	-	100,000	550,000
Repair	-	-	-	-	100,000	500,000
Repair	-	-	-	-	-	100,000
Repair	-	-	-	-	-	150,000
Replace	-	-	-	-	-	100,000
	\$ 2,425,000	\$ 120,000	\$ 865,000	\$ 150,000	\$ 700,000	\$ 1,400,000

CAPITAL

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 means 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 2026 Capital Projects	Total 2026 Capital Projects
Corporate Services and Administration	\$ 331,000	\$ 1,195,286	\$ 1,526,286
Community Services	31,779,992	4,434,003	36,213,995
Infrastructure Services	12,210,080	6,150,775	18,360,855
West Yellowhead Regional Waste Management Authority	-	1,075,000	1,075,000
Protective Services	46,052,579	21,379,965	67,432,544
Total	\$ 90,373,650	\$ 34,235,029	\$ 124,608,679

Capital Project Highlight

PS24-018 Universal Broadband Project

The debenture payment for this project is captured in the operating budget on page 38, 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 its portion of the project through internal borrowing, utilizing reserves, paid back over a four year period from 2025 to 2028.

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

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

Capital Project List

Budget Year 2026

Capital Budget	Description	Project Cost
Corporate Services and Administration		
GS25-001 Document Storage Facility	Carryforward. Standalone building to store permanent documents & records for the organization. Approx 25x40.	\$ 497,786
AG26-001 ERP System	New. Implementation of a new Enterprise Resource Planning (ERP) system to replace the existing software and improve financial and administrative operations.	750,000
FM25-003 Wildwood Admin - Boiler Flu Re-Vent	Carryforward. Formerly IN25-003. Facilities Maintenance project to re-vent boiler exhaust, currently leaking into mechanical room.	100,000
FM25-004 Wildwood Admin - Drainage Improvements	Carryforward. Formerly IN25-004. Project to address downspouts discharging into pedestrian areas, safety concern.	75,000
FM25-031 Station 12 Firehall - Float System	Carryforward. Formerly IN25-031. Re-locate float system electrical for lift station. Safety concern mitigation.	43,500
FM26-001 Edson Admin - Shingles/Siding/Roof Repairs	Rehabilitation. Facilities Maintenance project for repairs to the Edson Administration Building exterior, including shingles, siding, and roof surfaces, due to deterioration from age.	40,000
FM26-002 Edson Admin - Surge Protection	New. Facilities Maintenance project for installation of surge protection equipment at the Edson Administration Building to safeguard electrical systems and enhance reliability.	10,000
FM26-003 Wildwood Admin - Surge Protection	New. Facilities Maintenance Installation of surge protection equipment at the Wildwood Administration Building to safeguard electrical systems and enhance reliability.	10,000
Total - Corporate Services and Administration		\$ 1,526,286
Community Services		
CS23-009 Evansburg Community Hall	Carryforward. Explore options for new hall.	\$ 155,584
CS24-005 Tipple Park Museum and Library Renovations	Carryforward + additional funding. Renovations.	1,632,000
CS25-010 Marlboro Kitchen Renovation + Hall Expansion Review	Carryforward. Commercial kitchen upgrade. Added for 2026 Hall Expansion Review.	686,200
CS25-011 Niton Pool Fibre Install	Carryforward. Enhanced internet service.	8,100
CS25-012 Brule Hall Fibre Install	Carryforward. Enhanced internet service.	8,100
FM25-008 Evansburg Arena - Abloy Hardware Install	Carryforward + additional funding. Formerly IN25-008. Abloy hardware and install.	25,000
FM25-010 Evansburg Arena - ICT Security System Install	Carryforward. Formerly IN25-010. Old system doesn't report to dispatch; install new.	35,000
FM25-020 Wildwood Community Hall - Flooring Upgrade	Carryforward. Formerly IN25-020. Current flooring end of life. Replace flooring.	85,000
CS26-001 Agriculture Fleet Truck	Replacement. Agriculture Fleet Truck YC104 (302,000 km).	75,000
CS26-002 Agriculture Weed Inspector Truck	Replacement. Weed Inspector Truck YC117 (272,000 km).	75,000
CS26-003 Parks Crew Truck	Replacement. Parks Crew Truck YC130 (313,000 km).	100,000
CS26-004 Wildwood Hall Kitchen Renovations	Replacement. Deteriorated kitchen cabinetry and cupboards at Wildwood Hall due to rot and age.	65,000
CS26-005 Niton Pool Boiler	Replacement. Existing boiler at the Niton Pool.	60,000
CS26-007 Spray Truck Tablets	Replacement. Tablets for spray trucks (x5) to support ongoing agricultural operations and data collection.	11,500
CS26-008 Pickleball Grids	New. Installation of new plastic pickleball grid surfaces for improved playability on rough surfaces.	25,000
CS26-010 Trails	New. As per Master Trail plan (Gunner Rehn, JVMP, Nojack)	50,000
CS26-011 Bleacher Repairs	Upgrade. Repairs to address code deficiencies and structural deterioration in existing bleachers.	35,000
FM26-004 Brule Community Hall - Heat Trace	New. Installation of heat trace on eavestroughs to improve drainage at Brule Community Hall.	20,000
FM26-005 Brule Community Hall - Mechanical Room Re-Vent	Upgrade. Venting upgrades to the mechanical room, including new fresh air intakes for both boilers and the hot water tank.	10,000
FM26-006 Brule Community Hall - Roof Repairs	Rehabilitation. Roof repairs at Brule Community Hall to address reported damage and potential leaks. Assessment to be completed with roofing contractor.	30,000
FM26-007 Brule Community Hall - Septic Upgrade	Upgrade. Undersized septic system that was not replaced during the previous building expansion.	100,000
FM26-008 Brule Community Hall - Fan Coil Motor	Replacement. Brule Hall Fan Coil Motor experiences annual failures and long replacement lead times; to be purchased as a critical spare.	6,000

Capital Project List

Budget Year 2026

Capital Budget		Description	Project Cost
FM26-009 Cadomin Community Hall - BMS Kitchen Installation		New. Integration of the new commercial kitchen into the Building Management System (BMS).	15,000
FM26-010 Evansburg Arena - Major Roof Repairs		Rehabilitation. Major roof repairs to address ongoing leaks and deterioration at Evansburg Arena.	30,000
FM26-011 Green Grove Pool - Cameras		New. Installation of monitoring cameras at Green Grove Pool as requested by Community Services to enhance safety and security.	15,000
FM26-012 Green Grove Pool - Office Door Replacement		Replacement. Green Grove Pool office door, jamb, and window assembly due to mechanical failure and poor operation.	8,500
FM26-013 Peers Multiplex - Pergola Repairs		Upgrade. Repairs to the rotting pergola structure at Peers Multiplex to mitigate safety hazards.	15,000
FM26-014 Peers Multiplex - UPS Power Supply (x2)		New. Installation of two uninterruptible power supply (UPS) units for the BMS, ice plant, and exterior lighting to prevent outages during power interruptions.	4,500
FM26-015 Robb Multiplex - Eavestrough Heat Trace		New. Installation of heat trace on eavestroughs to improve drainage and prevent ice buildup at the Robb Multiplex entrance.	25,000
FM26-017 Wildwood Complex - Drainage Improvements		Upgrade. Drainage improvements at the Wildwood Complex to address issues identified during curling rink upgrades.	35,000
FM26-018 Wildwood Library - Drainage Pipe (North Entrance)		Replacement. Failed underground drainage pipe at the north entrance of the Wildwood Library.	10,000
			\$ 3,455,484
Other Local Government Capital Requests			
CS19-009 YCE Multiplex		Carryforward. YCE Multiplex.	\$ 32,753,208
CS26-012 Town of Edson: Replacement of Floor Scrubber		Replacement. Cost-share contribution toward the replacement of the Floor Scrubber at the Edson and District Leisure Centre.	5,303
			\$ 32,758,511
Total - Community Services			\$ 36,213,995
Infrastructure Services			
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 + additional funding. Reconstruction 1.6 km. Eng in 2025 and construction in 2026.	1,200,000
IN23-010 Marlboro Water/Sewer		Carryforward. Review engineering and design of W/WW systems and roads- Phase 1.	1,000,000
IN24-021 BF13103-2 Bridge Replacement		Carryforward. BF 13103 Girder Replacement, located at west of SW-8-54-13-W5.	229,000
IN24-022 BF73079 Culvert Replacement		Carryforward + additional funding. BF Culvert Replacement on RR 140 and 1.0 km south of Twp 562, located at west of SW-7-56-13-W5. Engineering in 2025. Construction in 2026.	889,000
IN24-024 RR92 Repairs		Carryforward + additional funding. Geotechnical investigation in 2025. Monitoring and Repairs in 2026.	250,000
IN25-046 Plow Truck Replacement (Unit 103)		Carryforward. Replace plow truck unit 103 at 5,100 hours or 190,000 kms. Ordered in 2025 delivery 2026.	550,000
IN25-051 Range Road 183, N/O Hwy 16 to Twp 540		Carryforward + additional funding. Geotechnical investigation in 2025. Monitoring and Repairs in 2026.	1,000,000
IN25-052 Twp 544 E/O Tom Hill to Rge Rd 162		Carryforward + additional funding. Reconstruction 3 km. Eng in 2025, construction in 2026.	3,300,000
IN25-053 BF 71241		Carryforward + additional funding. BF Culvert Replacement on RR 93, 1.2 km south of Hwy 16, located at west of NW-22-53-9-W5. Engineering in 2025. Construction in 2026.	1,007,000
IN25-055 Cadomin Water Treatment Plant - back up power		Carryforward. Cadomin Water Treatment Plant Generator.	160,000
IN25-056 Cadomin Sewer Lift station - back up power		Carryforward. Cadomin Sewer Lift station Generator.	160,000
IN25-057 Robb main Lift station - back up power		Carryforward. Robb Main Lift station Generator.	160,000
IN25-058 Robb Lift station improvement		Carryforward. Upgrade. Robb Ranger Lift station access/safety.	50,000
IN25-062 Security Camera Enhancements		Carryforward. Installation of additional cameras in YCOC and back shop.	45,000
IN25-063 CN Crossing Improvements (53 Ave Robb)		Carryforward. Safety and infrastructure upgrades to 53rd Ave crossing in Robb.	150,000
IN26-001 Traffic Counters		New. Acquisition of two new wireless traffic counting devices.	15,000

Capital Project List

Budget Year 2026

Capital Budget	Description	Project Cost
IN26-002 BF70110 Bridge Replacement	Replacement. Engineering design for replacement of the existing bridge on Township Road 552, located 400 metres east of Highway 32, south of SW-14-55-14-W5.	150,000
IN26-003 BF78357 Bridge Upgrade	Upgrade. Engineering design for the upgrade of the existing temporary bridge on Grave Flats Road to meet permanent structure standards, internal to NE-22-45-22-W5.	150,000
IN26-004 RR 185 Grade Repair Pipeline Crossing Section	Rehabilitation. Coverage improvement on Range Road 185 at the pipeline crossing location.	300,000
IN26-005 East River Road Drainage Improvements	Upgrade. Drainage improvements required to meet Alberta Environment Directive standards.	500,000
IN26-006 Jasper Hinton Airport - YC135 Replacement (3/4 Ton)	Replacement. YC135 (2018 Ford F-250) Replacement (3/4 Ton) is at 290,000km.	95,000
IN26-007 Jasper Hinton Airport - Security Cameras	New. Installation of new security cameras at the Jasper/Hinton Airport.	50,000
IN26-008 Jasper Hinton Airport - Runway Beacon	Replacement. Failing runway beacon at the Jasper/Hinton Airport.	50,000
IN26-010 Portable Traffic Signals (x2)	New. Purchase of two portable traffic signal units to support construction and maintenance traffic management.	35,000
IN26-012 Front Mount Sweeper w/power pack	Replacement. Front mount sweeper due to age-related wear and increasing repair costs.	50,000
IN26-013 Truck for Facilities Supervisor (1/2 Ton)	New. Acquisition of a new ½-ton truck to support the additional Facilities Supervisor position.	75,000
IN26-014 Transfer Station Sea can (Marlboro, Wildwood)	New. Installation of new storage sea cans at Marlboro and Wildwood Transfer Stations.	30,000
IN26-017 Transfer Station Fencing and Gate Upgrades	Rehabilitation. Includes repairs and replacements of fencing, gates, and jersey barriers at County transfer stations.	200,000
FM26-019 YCOC Surge Protection	New. Installation of surge protection at the Yellowhead County Operations Centre (YCOC) as requested by IT to protect electrical systems.	18,000
FM26-020 YCOC Wash bay Grating Replacements	Replacement. Wash bay grating at YCOC due to structural damage and cleanout deficiencies.	15,000
FM26-021 YCOC Transportation Door Installation	New. Installation of a fire-rated door in the YCOC office space.	10,000
		\$ 18,272,855
West Yellowhead Regional Waste Management Authority (WYRWMA)		
IN26-045 WYRWMA Replace Used Oil Tank 4500 L / Shed	WYRWMA Replace Used Oil Tank 4500 L / Shed	\$ 25,000
IN26-046 WYRWMA Final Cover C&D Cell	WYRWMA Final Cover C&D Cell	900,000
IN26-047 WYRWMA Replace Security Camera / NVR and new Camera Posts	WYRWMA Replace Security Camera / NVR and new Camera Posts	150,000
		\$ 1,075,000
Other Local Government Capital Requests		
IN26-015 Town of Edson: Airport Loader Broom	Replacement. Cost-share contribution toward the replacement of the loader broom at the Edson Airport.	\$ 25,000
IN26-016 Town of Edson: Terminal Repairs	Rehabilitation. Cost-share contribution toward terminal building repairs at the Edson Airport.	63,000
		\$ 88,000
Total - Infrastructure Services		\$ 19,435,855
Protective Services		
PS23-018 Towers	Carryforward. New Tower builds.	\$ 2,104,902
PS24-018 Universal Broadband Project	Carryforward. Broad Band Project.	26,207,530
PS25-003 Replace YCF 23	Carryforward. Replace YCF-23 reaching 25 years.	2,299,567
PS25-004 Replace YCF 54	Carryforward. Replace YCF-54 reaching 25 years.	1,998,765
PS25-017 Recabling of Administration Building	Carryforward. Repair and replace failing data cabling and splicing in Administration Building.	85,504
PS25-018 Data Centre Rebuilding in Administration Building	Carryforward. Repair and rebuild Administration Data Centre.	106,675
PS25-019 Peers Firehall	Carryforward. Purchase and renovation of building.	2,314,740
PS25-020 GPS Tracking System	Carryforward. GPS system to track vehicles.	150,345
PS25-021 Universal Broadband Project Phase 3	Carryforward. Total overall project cost \$25.6 million over 2 years. Total Grant \$16.8 million. Yellowhead County \$8.6 million.	25,463,430
PS25-024 Replacement of CPO Vehicle YCF 76	Carryforward. Vehicle YCF 76, which has exceeded 200,000 km.	95,000
FM25-002 Communication Towers - Surge Protection	Carryforward. Formerly IN25-002. Install surge protection at each tower site.	35,000
FM25-032 Station 12 Firehall - Electrical Room	Carryforward. Formerly IN25-032. Electrical room modifications and upgrades to ensure	20,000

2026 Interim Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
-	-	-	-	-	-	150,000	-
-	-	-	-	-	-	150,000	-
-	-	-	-	-	-	300,000	-
-	-	-	-	-	-	250,000	250,000
-	-	-	-	-	-	47,500	47,500
-	-	-	-	-	-	25,000	25,000
-	-	-	-	-	-	25,000	25,000
-	-	-	-	-	-	-	35,000
-	-	-	-	-	-	50,000	-
-	-	-	-	-	-	-	75,000
-	-	-	-	-	-	-	30,000
-	-	-	-	-	-	200,000	-
-	-	-	-	-	-	-	18,000
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	10,000
\$ 12,210,080	\$ 1,500,000	\$ 650,000	\$ -	\$ -	\$ 97,500	\$ 3,284,775	\$ 530,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
-	-	-	-	-	900,000	-	-
-	-	-	-	-	150,000	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,075,000	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
-	-	-	-	-	-	-	63,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,000
\$ 12,210,080	\$ 1,500,000	\$ 650,000	\$ -	\$ -	\$ 1,172,500	\$ 3,284,775	\$ 618,500
\$ 2,104,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26,207,530	-	-	-	-	-	-	-
2,299,567	-	-	-	-	-	-	-
1,998,765	-	-	-	-	-	-	-
85,504	-	-	-	-	-	-	-
106,675	-	-	-	-	-	-	-
949,291	1,365,449	-	-	-	-	-	-
150,345	-	-	-	-	-	-	-
12,000,000	-	-	8,800,000	-	-	596,494	4,066,936
95,000	-	-	-	-	-	-	-
35,000	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	-

Capital Project List

Budget Year 2026

Capital Budget	Description	Project Cost
PS26-001 Replacement of YCF 24	Replacement. Vehicle YCF 24 current Engine, which will reach 25 years of service on delivery of new engine and is at the end of its useful life. 3 year build time.	2,202,430
PS26-002 Replacement of YCF 26	Replacement. Vehicle YCF 26 current engine, which will reach 25 years of service on delivery of new engine and is at the end of its useful life. 3 year build time.	2,202,430
PS26-003 Replacement of YCF 38	Replacement. Vehicle YCF 38, type 6 wildland engine which has reached 15 years of service and is at the end of its useful life. 2 year build time.	452,000
PS26-004 Replacement of YCF 35	Replacement. Vehicle YCF 35, side by side which has reached 18 years of service and is at the end of its useful life.	85,000
PS26-006 Replacement of YCF 77	Replacement. Peace Officer Vehicle YCF 77, which has exceeded 200,000 km.	95,000
PS26-007 Replacement of Thermal Imaging Cameras	Replacement. End-of-life thermal imaging cameras used for emergency response and fire scene assessments.	95,000
PS26-008 Replacement of BA Cylinders	Replacement. Damaged breathing apparatus cylinders.	100,000
PS26-009 Annual Server Replacement	Replacement. Scheduled replacement of servers on a 6-year lifecycle to maintain system reliability.	315,310
PS26-010 Annual Computer Replacement	Replacement. Ongoing replacement of computers on a 4-year cycle.	86,000
PS26-011 CPO Vehicle Radar	Replacement. CPO radar unit, which has reached 17 years of service and is at the end of its useful life.	61,300
PS26-012 Fire Training Complex Upgrade and Repair	Upgrade. Facility enhancements and repairs at the Fire Training Complex.	155,000
PS26-013 County Phone System Replacement	Replacement. Failing County phone system to ensure reliable communication and integration across facilities.	24,760
PS26-014 Network Equipment Replacement	Replacement. Scheduled replacement of network equipment on a 7-year lifecycle.	576,856
PS26-015 Stryker -LUCAS Device	New. Acquisition of a Stryker LUCAS mechanical CPR device.	55,000
FM26-023 Station 9: Wildwood - Epoxy Floor	New. Installation of epoxy flooring for Station 9 apparatus bays, hose tower, and storage areas.	25,000
FM26-024 Station 10: Evansburg - Surge Protection	New. Installation of surge protection equipment for Station 10 as requested by Protective Services.	10,000
FM26-025 Station 12: Edson - Surge Protection	New. Installation of surge protection equipment for Station 12.	10,000
Total - Protective Services		\$ 67,432,544
Total		\$ 124,608,679

2026 Interim Budget							
Funding Sources							
Carry forward Prior Year Funding	Local Government Fiscal Framework (LGFF)	Canada Community Building Fund (CCBF)	Other Grants	Donations	Other	Reserve	Taxation
-	2,102,430	-	-	-	-	100,000	-
-	2,102,430	-	-	-	-	100,000	-
-	402,000	-	-	-	-	50,000	-
-	-	-	-	-	-	85,000	-
-	-	-	-	-	-	95,000	-
-	-	-	-	-	-	95,000	-
-	-	-	-	-	-	100,000	-
-	-	-	-	-	-	315,310	-
-	-	-	-	-	-	86,000	-
-	-	-	-	-	-	61,300	-
-	-	-	-	-	-	77,500	77,500
-	-	-	-	-	-	24,760	-
-	-	-	-	-	-	-	576,856
-	-	-	-	-	-	-	55,000
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	10,000
\$ 46,052,579	\$ 5,972,309	\$ -	\$ 8,800,000	\$ -	\$ -	\$ 1,786,364	\$ 4,821,292
\$ 90,373,650	\$ 7,472,309	\$ 650,000	\$ 8,800,000	\$ -	\$ 1,172,500	\$ 7,220,898	\$ 8,919,322

Operating Surplus / (Deficit) \$ 8,919,322

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

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Reserves

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- [**138** Reserve Funds - Balance by Year](#)



Reserve Summary

Summary of period ending reserve balance by reserve fund

Reserve	2024	2025	2026
Unrestricted Surplus Fund			
General Emergent	\$ 998,432	\$ 998,432	\$ 998,432
Total - Unrestricted Surplus Fund	\$ 998,432	\$ 998,432	\$ 998,432
Restricted Surplus Fund			
Tax Rate Stabilization	\$ 19,869,063	\$ 16,220,022	\$ 4,647,263
Equipment Replacement	9,849,298	10,996,789	3,701,781
Infrastructure	55,589,586	51,585,787	38,197,341
Water	17,649,177	19,814,181	21,819,186
Sewer	12,166,432	12,685,312	11,315,312
Capital Replacement	4,490,444	4,399,804	2,289,902
Community Services	243,942	158,942	168,942
Land	7,324,155	1,510,462	1,389,462
Human Resources	664,178	663,178	637,178
DIP/School Requisition	5,795	5,795	5,795
Seniors Housing	72,670	72,670	72,670
Facility Replacement	19,001,585	21,129,404	0
Total - Restricted Surplus Fund	\$ 146,926,325	\$ 139,242,347	\$ 84,244,832
Total - All Reserves	\$ 147,924,757	\$ 140,240,778	\$ 85,243,263



Contributions and Commitments

2026 Interim Budget

Summary of 2026 Budgeted Contributions to Reserve, and Commitments from Reserve

	Contribution to Reserve	Prior Year Commitment	In-Year Commitment	Net Impact
Total - Operating and Capital	\$ 14,063,512	-\$53,211,549	-\$15,849,478	-\$54,997,515
Operating	\$ 12,753,432	-\$224,000	-\$6,243,500	\$ 6,285,932
General Emergent	\$ 0	\$ 0	\$ 0	\$ 0
Tax Rate Stabilization	\$ 0	\$ 0	-\$6,007,500	-\$6,007,500
Equipment Replacement	\$ 1,317,292	\$ 0	\$ 0	\$ 1,317,292
Infrastructure	\$ 8,635,642	-\$69,000	-\$210,000	\$ 8,356,642
Water	\$ 2,165,005	\$ 0	\$ 0	\$ 2,165,005
Sewer	\$ 0	\$ 0	\$ 0	\$ 0
Capital Replacement	\$ 0	-\$5,000	\$ 0	-\$5,000
Community Services	\$ 10,000	\$ 0	\$ 0	\$ 10,000
Land	\$ 29,000	-\$150,000	\$ 0	-\$121,000
Human Resources	\$ 0	\$ 0	-\$26,000	-\$26,000
DIP/School Requisition	\$ 0	\$ 0	\$ 0	\$ 0
Seniors Housing	\$ 0	\$ 0	\$ 0	\$ 0
Facility Replacement	\$ 596,494	\$ 0	\$ 0	\$ 596,494
Capital	\$ 1,310,080	-\$52,987,549	-\$9,605,978	-\$61,283,447
General Emergent	\$ 0	\$ 0	\$ 0	\$ 0
Tax Rate Stabilization	\$ 0	-\$4,000,000	-\$1,565,259	-\$5,565,259
Equipment Replacement	\$ 0	-\$5,365,856	-\$3,246,444	-\$8,612,300
Infrastructure	\$ 0	-\$17,450,313	-\$4,294,775	-\$21,745,088
Water	\$ 0	-\$160,000	\$ 0	-\$160,000
Sewer	\$ 0	-\$1,370,000	\$ 0	-\$1,370,000
Capital Replacement	\$ 0	-\$2,104,902	\$ 0	-\$2,104,902
Community Services	\$ 0	\$ 0	\$ 0	\$ 0
Land	\$ 0	\$ 0	\$ 0	\$ 0
Human Resources	\$ 0	\$ 0	\$ 0	\$ 0
DIP/School Requisition	\$ 0	\$ 0	\$ 0	\$ 0
Seniors Housing	\$ 0	\$ 0	\$ 0	\$ 0
Facility Replacement	\$ 1,310,080	-\$22,536,478	-\$499,500	-\$21,725,898

Reserve Fund Policy Summary

Fund	Purpose	2024 Ending Balance
Unrestricted Surplus Fund		
General Emergent	Operating contingency funds to be used to address emergent issues not contained in the annual budget.	\$998,432
Restricted Surplus Fund		
Tax Rate Stabilization	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.	\$19,869,063
Equipment Replacement	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.	\$9,849,298
Infrastructure	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.	\$55,589,586
Water	Capital replacement of water plants, facilities, related equipment and distribution systems.	\$17,649,177
Sewer	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.	\$12,166,432
Capital Replacement	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.	\$4,490,444
Community Services	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.	\$243,942
Land	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.	\$7,324,155
Human Resources	Retention and recruitment costs including contingency for severance.	\$664,178
DIP/School Requisition	Over/Under levy amounts related to DIP and School Requisitions.	\$5,795
Seniors Housing	Funds generated through the taxation over/under levy for seniors housing requisition.	\$72,670
Facility Replacement	Primarily used for the capital construction and infrastructure replacement of any County facility, however funds can also be used towards facility major operational projects.	\$19,001,585
Total		\$147,924,757

2025 Ending Balance	2026 Interim Budget		Description	2026 Projected Ending Balance
	Prior Year Commitment	In-Year Commitment		
\$998,432	\$0	\$0	No change under the 2026 Interim Budget.	\$998,432
\$16,220,022	-\$4,000,000	-\$7,572,759	Includes \$3 million 2025 estimated surplus and \$3 million transfer for allowance doubtful accounts, \$4 million capital commitment for the Broadband Project Phase 3, \$750 thousand capital commitment to the new ERP system and \$815 thousand capital commitment to the YCE Multiplex.	\$4,647,263
\$10,996,789	-\$5,365,856	-\$1,929,152	Includes \$1.3 million in contributions to reserve for the lifecycle replacement of equipment and \$6.8 million in commitments towards the capital acquisition and replacement of equipment. Correction to prior year surplus allocation of \$1.3 million from communications to facilities replacement is included.	\$3,701,781
\$51,585,787	-\$17,519,313	\$4,130,867	Includes \$3 million in operating contributions and \$4.7 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 funded by strategically accumulated reserves. In addition, \$780 thousand is allocated for operating contributions and \$1.1 million for project commitments to the West Yellowhead Regional Waste Management Authority.	\$38,197,341
\$19,814,181	-\$160,000	\$2,165,005	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.	\$21,819,186
\$12,685,312	-\$1,370,000	\$0	Includes \$1 million prior year commitments for Marlboro Sewer/Lagoon, and \$370 thousand prior year commitments to Robb and Cadomin lift stations and water treatment plant.	\$11,315,312
\$4,399,804	-\$2,109,902	\$0	Includes \$2.1 million in prior year capital commitments mostly related to the broadband project.	\$2,289,902
\$158,942	\$0	\$10,000	Includes an allocation of \$10 thousand in operating contributions to reserves for cash-in-lieu of park land.	\$168,942
\$1,510,462	-\$150,000	\$29,000	Includes \$29 thousand operating contributions to reserve for sale of land, \$150 thousand operating commitments.	\$1,389,462
\$663,178	\$0	-\$26,000	Includes \$26 thousand for commitment on human resource searches.	\$637,178
\$5,795	\$0	\$0	Based on actuals received from Province.	\$5,795
\$72,670	\$0	\$0	No change under the 2026 Interim Budget.	\$72,670
\$21,129,404	-\$22,536,478	\$1,407,074	Includes an \$18.9 million commitment for the YCE Multiplex, \$3.6 million prior year commitments and \$500k current year commitments for necessary upgrades and replacements. Correction to prior year surplus allocation of \$1.3 million from communications to facilities replacement is included.	-\$0
\$140,240,778	-\$53,211,549	-\$1,785,966		\$85,243,263
		-\$54,997,515		

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
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: WYRWMA	Transfer to Reserve	Solid Waste - WYRWMA
Infrastructure: WYRWMA	Transfer to Reserve	Solid Waste - WYRWMA
Infrastructure: WYRWMA	Transfer to Reserve	Solid Waste - WYRWMA
Infrastructure: Landfills	Transfer to Reserve	Solid Waste - General
Infrastructure: Landfills	Transfer from 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: Roads and Bridges	Transfer from Reserve	Transportation General
Infrastructure: WYRWMA	Transfer from Reserve	Solid Waste - WYRWMA
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
Sub-Total - Land		
Human Resources	Transfer from Reserve	Admin General
Human Resources	Transfer from Reserve	Agriculture General
Sub-Total - Human Resources		
Facilities Replacement	Transfer to Reserve	Admin General
Sub-Total - Facilities Replacement		
Total		
Total - Combined 2026 Operating Contribution to Reserve / Commitment from Reserve		

2026 Budget Detail

Reserve Transfers			
Description	Contribution	Prior Year Commitment	In-Year Commitment
Allowance for doubtful accounts in reserve			-\$3,007,500
2025 Estimated Surplus			-\$3,000,000
	\$0	\$0	-\$6,007,500
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	\$31,297		
Transfer to Post-Closure Reserve	\$31,297		
Transfer to Capital Reserve	\$719,979		
Edson Landfill	\$34,521		
Landfill Card System Funding			-\$150,000
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		
Carryforward. CN crossing RR 161A Carry forward		-\$69,000	
WYRWMA Study			-\$60,000
	\$8,635,642	-\$69,000	-\$210,000
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.		-\$5,000	
	\$0	-\$5,000	\$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	
Hamlet Subdivision Design and Survey		-\$50,000	
	\$29,000	-\$150,000	\$0
Recruitment Searches			-\$25,000
Scholarship Funding			-\$1,000
	\$0	\$0	-\$26,000
	\$596,494	\$0	\$0
	\$596,494	\$0	\$0
	\$12,753,432	-\$224,000	-\$6,243,500
			\$6,285,932

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Tax Rate Stabilization	Transfer from Reserves	AG26-001 - ERP System
Tax Rate Stabilization	Transfer from Reserves	PS25-021 - Special Project
Tax Rate Stabilization	Transfer from Reserves	CS19-009 - Edson Multiplex
Sub-Total - Tax Rate Stabilization		
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserves	CS26-003 - Parks Crew Truck
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserves	IN25-046 - Plow Truck Replacement (Unit 103)
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserves	IN25-062 - Security Camera Enhancements
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserves	IN26-012 - Front Mount Sweeper w/power pack
Equipment Replacement: Protective Services	Transfer from Reserves	PS25-003 - Replace YCF 23
Equipment Replacement: Protective Services	Transfer from Reserves	PS25-004 - Replace YCF-54
Equipment Replacement: Protective Services	Transfer from Reserves	PS25-024 - Replacement of CPO Vehicle YCF76
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-001 - Replacement of YCF 24
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-002 - Replacement of YCF 26
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-003 - Replacement of YCF 38
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-004 - Replacement of YCF 35
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-006 - Replacement of YCF 77
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-007 - Replacement of Thermal Imaging Cameras
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-008 - Replacement of BA Cylinders
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-011 - CPO Vehicle Radar
Equipment Replacement: Protective Services	Transfer from Reserves	PS26-012 - Fire Training Complex Upgrade and Repair
Equipment Replacement: Technology	Transfer from Reserves	PS25-017 - Recabling of Administration Building
Equipment Replacement: Technology	Transfer from Reserves	PS25-018 - Data Centre Rebuilding in Administration building
Equipment Replacement: Technology	Transfer from Reserves	PS25-020 - GPS Tracking System
Equipment Replacement: Technology	Transfer from Reserves	PS26-009 - Annual Server Replacement
Equipment Replacement: Technology	Transfer from Reserves	PS26-010 - Annual Computer Replacement
Equipment Replacement: Technology	Transfer from Reserves	PS26-013 - County Phone System Replacement
Equipment Replacement: Communications	Transfer from Reserves	PS25-021 Universal Broadband Project Phase 3
Equipment Replacement: Communications	Transfer from Reserves	FM25-002 Communication Towers - Surge Protection
Equipment Replacement: Communications	Transfer to Reserves	Transfer to Facilities Replacement 6-72-760
Sub-Total - Equipment Replacement		
Infrastructure: Roads and Bridges	Transfer from Reserves	IN22-008 - Evansburg Street Improvement
Infrastructure: Roads and Bridges	Transfer from Reserves	IN22-009 - Boat Launch- Rosevear
Infrastructure: Roads and Bridges	Transfer from Reserves	IN23-001 - Range Road 124 - North of TWP 560

2026 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
New. Implementation of a new Enterprise Resource Planning (ERP) system to replace the existing software and improve financial and administrative operations.			-\$750,000
Carryforward. 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	
Carryforward. YCE Multiplex.			-\$815,259
	\$0	-\$4,000,000	-\$1,565,259
Replacement. Parks Crew Truck YC130 (313,000 km).			-\$100,000
Carryforward. Replace plow truck unit 103 at 5,100 hours or 190,000 kms. Ordered in 2025 delivery 2026.		-\$550,000	
Carryforward. Installation of additional cameras in YCOC and back shop.		-\$45,000	
Replacement. Front mount sweeper due to age-related wear and increasing repair costs.			-\$50,000
Carryforward. Replace YCF-23 reaching 25 years.		-\$2,299,567	
Carryforward. Replace YCF-54 reaching 25 years.		-\$1,998,765	
Carryforward. Vehicle YCF 76, which has exceeded 200,000 km.		-\$95,000	
Replacement. Vehicle YCF 24 current Engine, which will reach 25 years of service on delivery of new engine and is at the end of its useful life. 3 year build time.			-\$100,000
Replacement. Vehicle YCF 26 current engine, which will reach 25 years of service on delivery of new engine and is at the end of its useful life. 3 year build time.			-\$100,000
Replacement. Vehicle YCF 38, type 6 wildland engine which has reached 15 years of service and is at the end of its useful life. 2 year build time.			-\$50,000
Replacement. Vehicle YCF 35, side by side which has reached 18 years of service and is at the end of its useful life.			-\$85,000
Replacement. Peace Officer Vehicle YCF 77, which has exceeded 200,000 km.		-\$95,000	
Replacement. End-of-life thermal imaging cameras used for emergency response and fire scene assessments.		-\$95,000	
Replacement. Damaged breathing apparatus cylinders.			-\$100,000
Replacement. CPO radar unit, which has reached 17 years of service and is at the end of its useful life.			-\$61,300
Upgrade. Facility enhancements and repairs at the Fire Training Complex.			-\$77,500
Carryforward. Repair and replace failing data cabling and splicing in Administration Building.		-\$85,504	
Carryforward. Repair and rebuild Administration Data Centre.			-\$106,675
Carryforward. GPS system to track vehicles.		-\$150,345	
Replacement. Scheduled replacement of servers on a 6-year lifecycle to maintain system reliability.			-\$315,310
Replacement. Ongoing replacement of computers on a 4-year cycle.			-\$86,000
Replacement. Failing County phone system to ensure reliable communication and integration across facilities.			-\$24,760
Carryforward. Total overall project cost \$25.6 million over 2 years. Total Grant \$16.8 million.			-\$596,494
Carryforward. Formerly IN25-002. Install surge protection at each tower site.		-\$35,000	
Entry to correct prior year surplus allocation.			-\$1,310,080
	\$0	-\$5,365,856	-\$3,246,444
Carryforward. Engineering and construction in 2025.		-\$6,339,901	
Carryforward. Environment permits and turn around.		-\$39,954	
Carryforward + additional funding. Reconstruction 1.6 km. Eng in 2025 and construction in 2026.		-\$11,067	-\$560,000

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Infrastructure: Roads and Bridges	Transfer from Reserves	IN24-021 - BF 13103-2 Rehabilitation
Infrastructure: Roads and Bridges	Transfer from Reserves	IN24-022 - BF730079 Replacement
Infrastructure: Roads and Bridges	Transfer from Reserves	IN24-024 - RR92 Repairs
Infrastructure: Roads and Bridges	Transfer from Reserves	IN25-051 - Range Road 183, N/O Hwy 16 to Twp 540
Infrastructure: Roads and Bridges	Transfer from Reserves	IN25-052 - Twp 544 E/O Tom Hill to Rge Rd 162
Infrastructure: Roads and Bridges	Transfer from Reserves	IN25-053 - BF 71241
Infrastructure: Roads and Bridges	Transfer from Reserves	IN25-063 - CN Crossing Improvements (53 Ave Robb)
Infrastructure: Roads and Bridges	Transfer from Reserves	IN26-002 - BF70110 Bridge Replacement
Infrastructure: Roads and Bridges	Transfer from Reserves	IN26-003 - BF78357 Bridge Upgrade
Infrastructure: Roads and Bridges	Transfer from Reserves	IN26-004 RR 185 Grade Repair Pipeline Crossing Section
Infrastructure: Roads and Bridges	Transfer from Reserves	IN26-005 - East River Road Drainage Improvements
Infrastructure: Roads and Bridges	Transfer from Reserves	PS24-018 - Universal Broadband Project
Infrastructure: Landfills	Transfer from Reserves	IN26-017 Transfer Station Fencing and Gate Upgrades
Infrastructure: WYRMA	Transfer from Reserves	IN26-045 - WYRWMA Replace Used Oil Tank 4500 L / Shed
Infrastructure: WYRMA	Transfer from Reserves	IN26-046 - WYRWMA Final Cover C&D Cell
Infrastructure: WYRMA	Transfer from Reserves	IN26-047 - WYRWMA Replace Security Camera / NVR and new Ca
Sub-Total - Infrastructure		
Water	Transfer from Reserves	IN25-055 - Cadomin Water Treatment Plant - back up power
Sub-Total - Water		
Sewer	Transfer from Reserves	IN23-010 - Marlboro Water /Sewer
Sewer	Transfer from Reserves	IN25-056 - Cadomin Sewer Lift station - back up power
Sewer	Transfer from Reserves	IN25-057 - Robb main Lift station - back up power
Sewer	Transfer from Reserves	IN25-058 - Robb Lift station improvement
Sub-Total - Sewer		
Facilities Replacement	Transfer from Reserves	CS19-009 - Edson Multiplex
Facilities Replacement	Transfer from Reserves	CS23-009 - Evansburg Community Hall
Facilities Replacement	Transfer from Reserves	CS24-005 - Tipple Park Museum and Library Renovations
Facilities Replacement	Transfer from Reserves	CS25-010 - Marlboro Kitchen Renovations
Facilities Replacement	Transfer from Reserves	CS25-011 Niton Pool Fibre Install
Facilities Replacement	Transfer from Reserves	CS25-012 Brule Hall Fibre Install
Facilities Replacement	Transfer from Reserves	GS25-001 - Document Storage Facility
Facilities Replacement	Transfer from Reserves	FM25-003 Wildwood Admin - Boiler Flu Re-Vent

2026 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Carryforward. BF 13103 Girder Replacement, located at west of SW-8-54-13-W5.			-\$9,000
Carryforward + additional funding. BF Culvert Replacement on RR 140 and 1.0 km south of Twp 562. Eng in 2025. Construction in 2026.		-\$702,000	-\$38,775
Carryforward + additional funding. Geotechnical investigation in 2025. Monitoring and Repairs in 2025.			-\$40,000
Carryforward + additional funding. Geotechnical investigation in 2025. Monitoring and Repairs in 2026.		-\$350,000	
Carryforward + additional funding. Reconstruction 3 km. Eng in 2025, construction in 2026.		-\$100,000	-\$1,500,000
Carryforward + additional funding. BF Culvert Replacement on RR 93, 1.2 km south of hwy 16. Eng in 2025. Construction in 2026		-\$435,308	-\$22,000
Carryforward. Safety and infrastructure upgrades to 53rd Ave crossing in Robb.		-\$150,000	
Replacement. Engineering design for replacement of the existing bridge on Township Road 552, located 400 metres east of Highway 32.			-\$150,000
Upgrade. Engineering design for the upgrade of the existing temporary bridge on Grave Flats Road to meet permanent structure standards.			-\$150,000
Upgrade. Coverage improvement on Range Road 185 at the pipeline crossing location.			-\$300,000
Upgrade. Drainage improvements required to meet Alberta Environment Directive standards.			-\$250,000
Carryforward. Broad Band Project.		-\$9,322,084	
Rehabilitation. Includes repairs and replacements of fencing, gates, and jersey barriers at County transfer stations.			-\$200,000
WYRWMA Replace Used Oil Tank 4500 L / Shed			-\$25,000
WYRWMA Final Cover C&D Cell			-\$900,000
WYRWMA Replace Security Camera / NVR and new Camera Posts			-\$150,000
	\$0	-\$17,450,313	-\$4,294,775
Carryforward. Cadomin Water Treatment Plant Generator.			-\$160,000
	\$0	-\$160,000	\$0
Carryforward + additional funding. Engineering and design of W/WW systems and roads- Phase 1.			-\$1,000,000
Carryforward. Cadomin Sewer Lift station Generator.			-\$160,000
Carryforward. Robb Main Lift station Generator.			-\$160,000
Carryforward. Upgrade. Robb Ranger Lift station access/safety.			-\$50,000
	\$0	-\$1,370,000	\$0
Carryforward. YCE Multiplex.			-\$18,944,403
Carryforward. Explore options for new hall.			-\$155,584
Carryforward + additional funding. Renovations.			-\$1,550,000
Carryforward. Commercial kitchen upgrade.			-\$500,000
Carryforward. Enhanced internet service.			-\$8,100
Carryforward. Enhanced internet service.			-\$8,100
Carryforward. Standalone building to store permanent documents & records for the organization. Approx 20x40.			-\$200,000
Carryforward. Formerly IN25-003. Facilities Maintenance project to re-vent boiler exhaust, currently leaking into mechanical room.			-\$50,000
			-\$50,000

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Facilities Replacement	Transfer from Reserves	FM25-004 Wildwood Admin - Drainage Improvements
Facilities Replacement	Transfer from Reserves	FM25-008 Evansburg Arena - Abloy Hardware Install
Facilities Replacement	Transfer from Reserves	FM25-010 Evansburg Arena - ICT Security System Install
Facilities Replacement	Transfer from Reserves	FM25-020 Wildwood Community Hall - Flooring Upgrade
Facilities Replacement	Transfer from Reserves	FM25-031 Station 12 Firehall - Float System
Facilities Replacement	Transfer from Reserves	FM25-032 Station 12 Firehall - Electrical Room
Facilities Replacement	Transfer from Reserves	PS25-019 - Peers Firehall
Facilities Replacement	Transfer from Reserves	CS26-004 - Wildwood Hall Kitchen Renovations
Facilities Replacement	Transfer from Reserves	CS26-005 - Niton Pool Boiler
Facilities Replacement	Transfer from Reserves	CS26-011 - Bleacher Repairs
Facilities Replacement	Transfer from Reserves	FM26-001 - Edson Admin - Shingles/Siding/Roof Repairs
Facilities Replacement	Transfer from Reserves	FM26-005 - Brule Community Hall - Mechanical Room Re-Vent
Facilities Replacement	Transfer from Reserves	FM26-006 - Brule Community Hall - Roof Repairs
Facilities Replacement	Transfer from Reserves	FM26-007 - Brule Community Hall - Septic Upgrade
Facilities Replacement	Transfer from Reserves	FM26-008 - Brule Community Hall - Fan Coil Motor
Facilities Replacement	Transfer from Reserves	FM26-010 - Evansburg Arena - Major Roof Repairs
Facilities Replacement	Transfer from Reserves	FM26-012 - Green Grove Pool - Office Door Replacement
Facilities Replacement	Transfer from Reserves	FM26-013 - Peers Multiplex - Pergola Repairs
Facilities Replacement	Transfer from Reserves	FM26-018 - Wildwood Library - Drainage Pipe (North Entrance)
Facilities Replacement	Transfer from Reserves	FM26-020 - YCOC Washbay Grating Replacements
Facilities Replacement	Transfer from Reserves	From Communication Systems Reserves 6-12-50-00-760
Sub-Total - Facilities Replacement		
Communication	Transfer from Reserves	PS23-018 - Towers
Sub-Total - Capital Replacement		
Total		
Total - Combined 2026 Capital Contribution to Reserve / Commitment from Reserve		

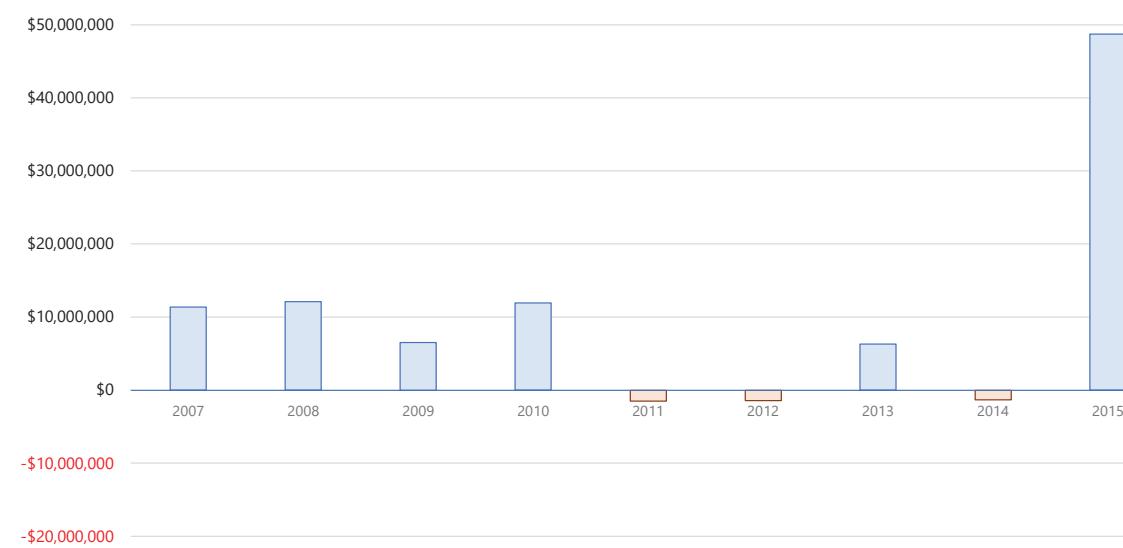
2026 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
Carryforward. Formerly IN25-004. Project to address downspouts discharging into pedestrian areas, safety concern.		-\$75,000	
Carryforward + additional funding. Formerly IN25-008. Abloy hardware and install.		-\$10,000	
Carryforward. Formerly IN25-010. Old system doesn't report to dispatch; install new.		-\$35,000	
Carryforward. Formerly IN25-020. Current flooring end of life. Replace flooring.		-\$25,000	-\$60,000
Carryforward. Formerly IN25-031. Re-locate float system electrical for lift station. Safety concern mitigation.		-\$6,000	-\$37,500
Carryforward. Formerly IN25-032. Electrical room modifications and upgrades to ensure compliance.		-\$20,000	
Carryforward. Purchase and renovation of building.		-\$949,291	
Replacement. Deteriorated kitchen cabinetry and cupboards at Wildwood Hall due to rot and age.			-\$65,000
Replacement. Existing boiler at the Niton Pool.			-\$60,000
Upgrade. Repairs to address code deficiencies and structural deterioration in existing bleachers.			-\$17,500
Rehabilitation. Facilities Maintenance project for repairs to the Edson Administration Building exterior, including shingles, siding, and roof surfaces, due to deterioration from age.			-\$40,000
Upgrade. Venting upgrades to the mechanical room, including new fresh air intakes for both boilers and the hot water tank.			-\$5,000
Rehabilitation. Roof repairs at Brule Community Hall to address reported damage and potential leaks. Assessment to be completed with roofing contractor.			-\$30,000
Upgrade. Undersized septic system that was not replaced during the previous building expansion.			-\$50,000
Replacement. Brule Hall Fan Coil Motor experiences annual failures and long replacement lead times; to be purchased as a critical spare.			-\$6,000
Rehabilitation. Major roof repairs to address ongoing leaks and deterioration at Evansburg Arena.			-\$30,000
Replacement. Green Grove Pool office door, jamb, and window assembly due to mechanical failure and poor operation.			-\$8,500
Upgrade. Repairs to the rotting pergola structure at Peers Multiplex to mitigate safety hazards.			-\$15,000
Replacement. Failed underground drainage pipe at the north entrance of the Wildwood Library.			-\$10,000
Replacement. Wash bay grating at YCOC due to structural damage and cleanout deficiencies.			-\$15,000
Entry to correct prior year surplus allocation.	\$1,310,080		
	\$1,310,080	-\$22,536,478	-\$499,500
Carryforward. New Tower builds.			-\$2,104,902
		\$0	-\$2,104,902
		\$1,310,080	-\$52,987,549
			-\$9,605,978
			-\$61,283,447

Reserve Funds - Transaction by Year

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

Reserve Fund / Reserve Type	Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Unrestricted Surplus Fund										
General Emergent	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000	-\$180,000	\$2,060,031	\$0	
Total - Unrestricted Surplus Fund	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000	-\$180,000	\$2,060,031	\$0	
Restricted Surplus Fund										
Tax Rate Stabilization	\$267,520	-\$533,585	-\$762,549	\$246,975	\$12,825	\$0	-\$1,646,746	\$0	-\$61,718	
Equipment Replacement:	\$200,000	-\$200,000	\$2,000	\$127,000	\$80,369	-\$35,835	\$562,822	-\$636,098	-\$53,450	
Technology	\$0	\$0	\$0	\$292,242	\$100,000	\$0	\$0	\$3,298,046	-\$552,482	
Equipment Replacement:	\$265,511	-\$862,499	\$4,955	\$13,420	-\$109,964	\$50,019	\$194,449	\$187,008	\$26,521	
Communication System										
Protective Services										
Equipment Replacement:	\$318,751	\$164,525	\$86,554	\$400,893	-\$76,603	\$31,324	-\$134,629	-\$92,913	\$2,480,932	
Common Vehicles and Equipment										
Infrastructure: Roads and Bridges	\$5,647,043	\$6,449,965	-\$3,597,650	\$7,768,371	-\$3,231,937	-\$1,810,776	\$3,368,000	-\$2,971,253	\$23,434,110	
Infrastructure: Landfills	\$0	\$10,000	\$10,000	\$550,000	\$100,000	\$298,598	-\$65,824	\$160,000	\$31,500	
Infrastructure: WYRWMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Water	\$963,463	\$2,387,774	-\$236,326	\$1,103,475	\$214,539	\$461,079	\$184,041	\$390,348	\$491,235	
Sewer	\$1,698,366	\$2,356,419	-\$1,874,081	-\$320,930	\$505,500	\$65,148	\$304,800	\$4,461,747	\$4,042,670	
Capital Replacement	-\$794,677	\$731,874	\$12,533,920	\$1,927,525	-\$1,481,500	-\$61,465	\$3,834,022	-\$8,473,202	\$9,284,036	
Community Services: Evansburg Cemetery	\$0	\$0	-\$22,635	\$10,000	-\$2,153	\$0	\$0	\$0	\$0	
Community Services: Parks and Parkland	\$349,535	-\$33,163	\$129,367	-\$56,441	\$62,712	\$2,704	\$45,074	\$66,409	-\$33,594	
Land	\$404,818	\$1,064,101	\$699,649	-\$58,800	\$106,619	-\$169,120	-\$186,014	\$265,933	\$22,213	
Human Resources	\$29,000	\$419,700	-\$1,000	\$124,000	-\$740	-\$1,000	-\$500	-\$29,620	-\$22,905	
DIP/School Requisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,120,166	
Facilities Replacement	\$327,964	-\$152,012	\$0	\$18,493	\$257,746	-\$32,635	\$0	\$0	\$8,500,000	
Total - Restricted Surplus Fund	\$9,677,295	\$11,803,098	\$6,972,203	\$12,146,223	-\$3,462,587	-\$1,201,958	\$6,459,495	-\$3,373,595	\$48,709,233	
Balance	\$11,363,262	\$12,083,024	\$6,519,899	\$11,910,386	-\$1,481,994	-\$1,436,958	\$6,279,495	-\$1,313,563	\$48,709,233	

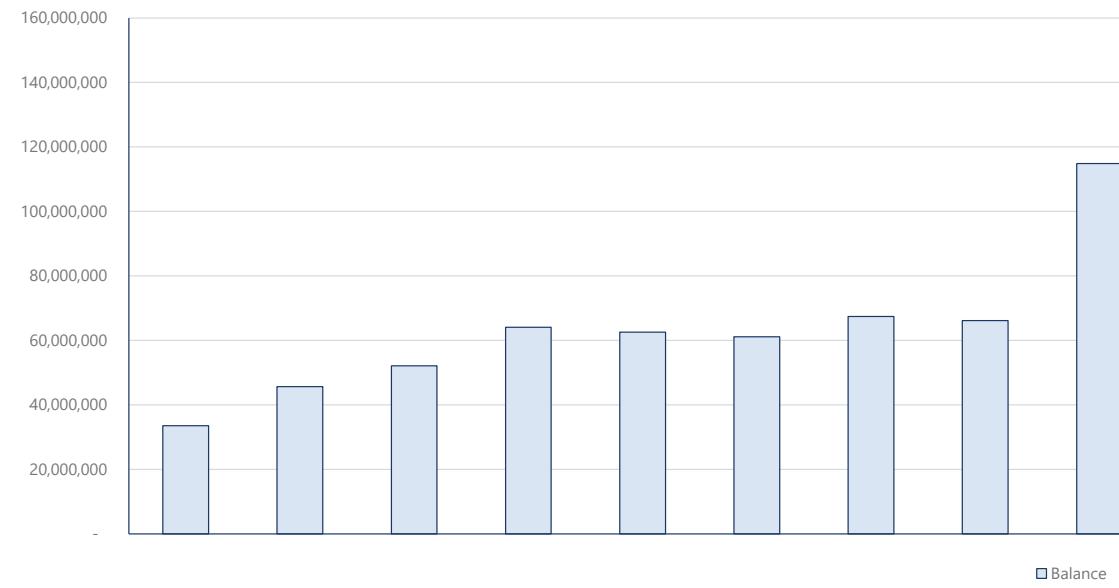


2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Ending Balance
\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$3,051,813	-\$3,395,760	\$0	\$0	\$998,432
\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$3,051,813	-\$3,395,760	\$0	\$0	\$998,432
\$0	\$900,000	-\$587,310	\$5,069,590	\$5,107,571	\$2,641,317	-\$2,703,729	-\$1,202,008	\$5,009,237	-\$3,649,041	-\$11,572,759	\$4,647,263
-\$119,791	\$74,378	-\$54,157	-\$31,352	-\$12,519	\$0	-\$71,675	\$40,000	\$460,000	\$237,106	-\$768,594	\$54,456
-\$2,266,070	-\$829,000	\$487,511	\$665,273	-\$860,807	\$0	\$0	\$1,768,895	-\$10,300	\$144,177	-\$1,832,396	\$405,090
-\$66,026	-\$546,863	\$469,682	-\$530,512	\$614,212	\$485,297	\$649,750	-\$64,898	\$790,630	\$2,402,843	-\$4,507,382	\$890,630
-\$767,048	\$578,683	\$190,247	\$271,343	-\$1,014,237	\$518,365	\$187,346	\$262,905	\$768,437	-\$1,636,635	-\$186,635	\$2,351,605
-\$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	-\$3,972,423	-\$12,720,540	\$28,346,220
\$31,500	\$31,500	-\$62,023	\$101,573	\$31,500	\$31,500	\$28,020	\$12,291	\$32,540	\$33,516	-\$315,479	\$1,250,862
\$0	\$0	\$0	\$0	\$0	\$0	\$1,059,867	\$6,130,732	\$1,826,979	-\$64,892	-\$352,428	\$8,600,259
\$4,193,858	-\$593,118	\$313,259	-\$30,892	-\$1,749,838	\$2,168,005	\$2,165,005	\$2,165,005	\$2,165,005	\$2,165,005	\$2,005,005	\$21,819,186
\$2,607	-\$149,166	-\$819,517	\$363,648	-\$1,601,000	-\$183,300	-\$422,545	\$3,913,080	-\$859,078	\$518,879	-\$1,370,000	\$11,315,312
\$7,702,341	-\$14,096,190	-\$961,524	-\$6,017,964	-\$1,621,015	-\$876,196	-\$8,422	\$2,770,769	-\$845,564	-\$90,640	-\$2,109,902	\$2,289,902
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-\$114,915	\$10,568	-\$205,123	\$40,787	\$220,334	-\$472,901	-\$195,246	-\$26,986	-\$24,065	-\$85,000	\$10,000	\$158,210
-\$5,772	\$111,322	\$10,000	\$0	\$0	\$113,000	\$283,840	\$4,699,301	-\$52,589	-\$5,813,692	-\$121,000	\$1,389,462
\$25,667	\$265,000	\$213,500	-\$1,000	-\$27,666	-\$238,724	-\$31,500	-\$57,535	-\$500	-\$1,000	-\$26,000	\$637,178
\$0	\$0	\$0	\$7,716	-\$1,835	-\$87	\$0	\$0	\$0	\$0	\$0	\$5,795
-\$1,021,969	\$2,585	-\$8,617	-\$13,649	-\$10,041	\$830	-\$11,547	\$14,537	\$374	\$0	\$0	\$72,670
-\$1,458,627	\$14,225	\$3,359,088	\$4,386,948	-\$470,438	\$4,255,242	\$604,636					

Reserve Funds - Balance by Year

Summary of Reserve fund balances by year

Reserve Fund / Reserve Type	2007	2008	2009	2010	2011	2012	2013	2014	2015
Unrestricted Surplus Fund									
General Emergent	\$1,685,967	\$1,965,893	\$1,513,589	\$1,277,752	\$3,258,345	\$3,023,345	\$2,843,345	\$4,903,377	\$4,903,377
Total - Unrestricted Surplus Fund	\$1,685,967	\$1,965,893	\$1,513,589	\$1,277,752	\$3,258,345	\$3,023,345	\$2,843,345	\$4,903,377	\$4,903,377
Restricted Surplus Fund									
Tax Rate Stabilization	\$8,379,193	\$7,845,608	\$7,083,059	\$7,330,033	\$7,342,858	\$7,342,858	\$5,696,112	\$5,696,112	\$5,634,394
Equipment Replacement:	\$454,252	\$254,252	\$256,252	\$383,252	\$463,621	\$427,786	\$990,608	\$354,510	\$301,060
Equipment Replacement:	\$0	\$0	\$0	\$292,242	\$392,242	\$392,242	\$3,690,288	\$3,137,806	
Communication System									
Equipment Replacement:	\$1,689,988	\$827,489	\$832,444	\$845,864	\$735,900	\$785,918	\$980,368	\$1,167,376	\$1,193,897
Protective Services									
Equipment Replacement:	\$318,751	\$483,276	\$569,830	\$970,723	\$894,120	\$925,444	\$790,815	\$697,903	\$3,178,835
Common Vehicles and Equipment									
Infrastructure: Roads and Bridges	\$14,801,583	\$21,251,548	\$17,653,898	\$25,422,268	\$22,190,332	\$20,379,556	\$23,747,556	\$20,776,303	\$44,210,413
Infrastructure: Landfills	\$200,150	\$210,150	\$220,150	\$770,150	\$870,150	\$1,168,748	\$1,102,924	\$1,262,924	\$1,294,424
Infrastructure: WYRWMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water	\$1,856,725	\$4,244,499	\$4,008,173	\$5,111,648	\$5,326,186	\$5,787,265	\$5,971,306	\$6,361,654	\$6,852,889
Sewer	\$2,380,429	\$4,736,847	\$2,862,767	\$2,541,837	\$3,047,337	\$3,112,485	\$3,417,285	\$7,879,032	\$11,921,702
Capital Replacement	\$149,000	\$880,874	\$13,414,794	\$15,342,318	\$13,860,818	\$13,799,353	\$17,633,375	\$9,160,173	\$18,444,209
Community Services: Evansburg	\$25,520	\$25,520	\$2,885	\$12,885	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732
Community Services: Parks and	\$817,691	\$784,528	\$913,895	\$857,454	\$920,166	\$922,870	\$967,944	\$1,034,353	\$1,000,759
Land	\$420,471	\$1,484,572	\$2,184,221	\$2,125,421	\$2,232,041	\$2,062,921	\$1,876,906	\$2,142,839	\$2,165,052
Human Resources	\$29,000	\$448,700	\$447,700	\$571,700	\$570,960	\$569,960	\$569,460	\$539,840	\$516,935
DIP/School Requisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,120,166
Facilities Replacement	\$327,964	\$175,952	\$175,952	\$194,445	\$452,191	\$419,556	\$419,556	\$419,556	\$8,919,556
Total - Unrestricted Surplus Fund	\$31,850,717	\$43,653,815	\$50,626,018	\$62,772,241	\$59,309,654	\$58,107,695	\$64,567,191	\$61,193,596	\$109,902,829
Balance	\$33,536,684	\$45,619,708	\$52,139,607	\$64,049,993	\$62,567,999	\$61,131,040	\$67,410,536	\$66,096,973	\$114,806,205



Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	\$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	\$998,432
	\$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	\$998,432
	\$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	\$16,220,022	\$4,647,263
	\$181,269	\$255,648	\$201,491	\$170,138	\$157,620	\$157,620	\$85,944	\$125,944	\$585,944	\$823,050	\$54,456
	\$871,737	\$42,737	\$530,248	\$1,195,521	\$334,714	\$334,714	\$2,103,609	\$2,093,309	\$2,237,486	\$1,250,862	
	\$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	\$5,398,012	\$890,630
	\$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	\$2,538,240	\$2,351,605
	\$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	\$41,066,760	\$28,346,220
	\$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	\$1,250,862
	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059,867	\$7,190,599	\$9,017,578	\$8,952,686	\$8,600,259
	\$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	\$19,814,181	\$21,819,186
	\$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	\$12,685,312	\$11,315,312
	\$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	\$4,399,804	\$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
	\$885,845	\$896,412	\$691,289	\$732,076	\$952,409	\$479,508	\$284,262	\$257,275	\$233,210	\$148,210	\$158,210
	\$2,159,280	\$2,270,602	\$2,280,602	\$2,280,602	\$2,393,602	\$2,677,442	\$7,376,744	\$7,324,155	\$1,510,462	\$1,389,462	
	\$542,602	\$807,602	\$1,021,102	\$1,020,102	\$992,436	\$753,712	\$722,212	\$664,678	\$664,178	\$663,178	\$637,178
	\$0	\$0	\$0	\$7,716	\$5,882	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795	\$5,795
	\$98,197	\$100,782	\$92,166	\$78,516	\$68,476	\$69,306	\$57,759	\$72,296	\$72,670	\$72,670	\$72,670
	\$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	\$21,129,404	\$0
	\$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	\$139,242,347	\$84,244,833
	\$117,167,807	\$101,982,948	\$106,937,079	\$107,069,727	\$9						

