



Westlock County

Agenda

Regular Council Meeting

Tuesday, March 26, 2024 @ 9:00 AM

Council Chambers

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1. CALL TO ORDER AND RELATED BUSINESS

- 1.1. Call to Order
- 1.2. Special Community Announcements
- 1.3. Adoption of Agenda
March 26, 2024
- 3 - 5 1.4. Adoption of Minutes
March 12, 2024
[Mar 12 2024 Regular Council Minutes Undopted](#)
- 6 - 19 1.5. Minutes of September 26, 2023 Regular Council Meeting
[Minutes of September 26, 2023 Regular Council Meeting - Pdf](#)

2. PRESENTATION / DELEGATIONS

3. OLD BUSINESS

- 20 - 21 3.1. Council Resolution Follow Up Action Report
[Council Resolution Follow Up Action Report - Pdf](#)

4. NEW BUSINESS

- 22 - 27 4.1. February 2024 Variance Report
[February 2024 Variance Report - Pdf](#)
- 28 - 30 4.2. Trade Accounts Receivable Bad Debt
[Trade Accounts Receivable Bad Debt - Pdf](#)
- 31 - 32 4.3. 2023 Carry Forward Reserve Transfers
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- 4.4. 2023 Year End Draft Operating Variance, Capital and Reserves Report
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5. EMERGENT ITEMS

6. IN-CAMERA

- 6.1. 2024 Assessment Update
6.2. Safety Incident Update

7. ADJOURNMENT

**MINUTES OF THE REGULAR COUNCIL MEETING OF WESTLOCK COUNTY
HELD IN COUNCIL CHAMBERS AT THE COUNTY
ADMINISTRATION BUILDING IN WESTLOCK ALBERTA ON
TUESDAY, MARCH 12, 2024 AT 9:00 AM**

Members Present

Reeve Wiese
Deputy Reeve Marquette
Councillor Provencal
Councillor Stitsen
Councillor Cloutier
Councillor Skuban
Councillor Fox-Robinson

Members Absent

Staff Present

Tony Kulbisky, Chief Administrative Officer
Peggy Hardinge, General Manager of Corporate Services
Collin Steffes, General Manager, Planning & Community Services
Dianne Johnston, Municipal Clerk
Jared Shaigec, Corporate Initiatives & Intergovernmental Advisor

1. CALL TO ORDER AND RELATED BUSINESS

1.1. Call to Order

Reeve Wiese called the meeting to order at 11:51 am.

1.2. Special Community Announcements

**1.3. Adoption of Agenda
March 12, 2024**

0049-2024 Moved by Deputy Reeve Marquette
That Council approve the March 12, 2024, Regular Council meeting agenda as amended.

CARRIED.

CAO Kulbisky added and In Camera Item - Negotiation Matter as item 6.1.

**1.4. Adoption of Minutes
February 27, 2024 Regular Meeting of Council**

0050-2024 That Council adopt the minutes of the February 27, 2024 Regular Council meeting as presented.

CARRIED.

Initial ____

Westlock County - March 12, 2024 Regular Council Meeting Minutes

2. PRESENTATION / DELEGATIONS

3. OLD BUSINESS

3.1. Council Resolution Follow Up Action Report

0051-2024 Moved by Councillor Cloutier
That Council accept the Council Follow Up Action report as information.

CARRIED.

4. NEW BUSINESS

4.1. Bylaw 54-2024 LUB Amendment - Microbrewery or Distillery & Other Diversified Agricultural Uses

0052-2024 Moved by Deputy Reeve Marquette
That Council give first reading to Land Use Bylaw amendment #54-2024 -
Microbreweries and Distilleries Bylaw.

CARRIED.

0053-2024 Moved by Councillor Stitsen
That Council directs Administration to schedule an advertised Public Hearing for April
9th at 9:30 am pertaining to Bylaw #54-2024.

CARRIED.

4.2. Tawatinaw Valley Ski Club Capital Plan

0054-2024 Moved by Deputy Reeve Marquette
That Council approve the Tawatinaw Valley Ski Club Capital Plan for 2024-2025 and
the forecasted projects 2026 and conditionally that all capital projects reference
geotechnical engineered plans.

CARRIED.

5. EMERGENT ITEMS

0055-2024 Moved by Councillor Stitsen
That at 12:07 pm Council go in Camera and that CAO, General Manager, Finance,
General Manager Planning & Community Services, Corporate Initiative &
Intergovernmental Advisor and Municipal Clerk remain in the meeting for 6.1.

CARRIED.

Manager, Economic Development entered the meeting at 12:09 pm.

Initial ____

Westlock County - March 12, 2024 Regular Council Meeting Minutes

0056-2024 Moved by Councillor Provencal
That at 12:27 pm. the Committee of the Whole return to open session.

CARRIED.

6. IN-CAMERA

6.1. Negotiation Matter

0057-2024 Moved by Councillor Skuban
That the Committee of the Whole accept the Negotiation Matter as information.

CARRIED.

7. ADJOURNMENT

Reeve Wiese adjourned the meeting at 12:28 pm.

Christine Wiese, Reeve

Tony Kulbisky, CAO

Initial ____

Westlock County - March 12, 2024 Regular Council Meeting Minutes



Agenda Item: 1.5

Request for Decision

Regular Council - 26 Mar 2024

Subject:

Minutes of September 26, 2023 Regular Council Meeting

Recommended Action:

That Council rescind motion #0260-2023.

- and -

That Council adopt the minutes of the September 26, 2023 Regular Council meeting as revised.

Proposal and Background:

Administration has discovered an error in the adopted minutes of the September 26, 2023 Regular Council meeting.

The adopted minutes were missing two motions.

With the resolution numbers being sequential for the entire year, if these motions were added and kept the regular numbering, the minutes for the rest of 2023 would need to be revised. Administration is suggesting adding a sub numbering sequence to avoid this.

The attached revised September 26, 2023 minutes have the suggested motions and numbering highlighted for Council's review. Also attached is the minutes from the October 10, 2023 Regular Council meeting where the motion to accept the September 26, 2023 was made.

Administration is suggesting the above noted motions to correct this oversight.

Financial / Policy Considerations:

None

Communications:

The minutes of the September 26, 2023 Regular Council meeting will be revised, signed and added to the Westlock County website.

Increasing the Level of Public Impact				
Inform	Consult <input checked="" type="checkbox"/>	Involve	Collaborate	Empower
<i>Public Participation Goal:</i> To provide balanced objective information to assist understanding of topic, alternatives, opportunities and/or solutions.	<i>Public Participation Goal:</i> To obtain public feedback on analysis, alternatives and/or decisions.	<i>Public Participation Goal:</i> To work with the public throughout the process to ensure that concerns and aspirations are consistently understood and considered.	<i>Public Participation Goal:</i> To partner with the public in each aspect of the decision including development of alternatives and identification of preferred solution.	<i>Public Participation Goal:</i> To place final decision making in the hands of the public.

Target Decision Date

Council Meeting Date

March	26	2024
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Month Day Year

Submitted By

Dianne Johnston, Municipal Clerk

Reviewed By

Tony Kulbisky, Chief Administrative Officer	Approved - 22 Mar 2024
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CAO Comments

Support recommended action.

Attachments:

[September 26 2023 Regular Council Adopted minutes signed revisions](#)
[September 26 2023 Regular Council Unadopted minutes Updated 3 20 2024](#)
[October 10 23 Regular Council Unadopted Minutes Signed](#)

**MINUTES OF THE REGULAR COUNCIL MEETING OF WESTLOCK COUNTY
HELD IN COUNCIL CHAMBERS AT THE COUNTY
ADMINISTRATION BUILDING IN WESTLOCK ALBERTA ON
TUESDAY, SEPTEMBER 26, 2023 AT 9:00 AM**

Members Present

Reeve Wiese
Deputy Reeve Marquette
Councillor Provencal
Councillor Stitsen
Councillor Cloutier
Councillor Skuban
Councillor Fox-Robinson

Members Absent

Staff Present

Tony Kulbisky, CAO
Peggy Hardinge, General Manager of Corporate Services
Collin Steffes, General Manager of Planning & Community Services
James Plain, General Manager of Transportation and Utilities
Dianne Johnston, Municipal Clerk
Meagan Smith, Executive Assistant
Jared Shaigec, Inter Governmental Advisor

1. CALL TO ORDER AND RELATED BUSINESS

1.1. Call to Order

Reeve Wiese called the meeting to order at 9:00 am.

1.2. Special Community Announcements

Deputy Reeve Marquette advised last week he attended a potato competition in British Columbia where he was promoting Westlock County and Alberta. He won the title of Potato King for the third year.

On September 25, Reeve Wiese attended the Pembina River District 3 to present a draft resolution on the U.S. Inflation Reduction Act. The resolution received unanimous consent and will be forwarded to the RMA for the Fall Convention. She also met with MLA's that same day which was of great value as well.

Councillor Provencal advised that the Vimy Lions Club will be doing a bottle drive on October 3, 2023 from 11-3 at the hall in Vimy.

Councillor Fox-Robinson thanked Reeve Wiese for her representation at the Pembina Zone meeting. He also thanked the Deputy Reeve for his representation at the potato championship.

Initial

Westlock County - September 26, 2023 Regular Council Meeting Minutes
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1.3. Adoption of Agenda - September 26, 2023

0246-2023 Moved by Deputy Reeve Marquette
CAO Kulbisky added 6.1 Personnel Discussion as an in-camera item

That Council adopt the agenda as revised.

CARRIED.

1.4. Adoption of Minutes

0247-2023 Moved by Councillor Provencal
That Council adopt the minutes of the September 12, 2023, Regular Council meeting as amended.

CARRIED.

2. DELEGATIONS/PRESENTATIONS

3. OLD BUSINESS

3.1. Council Resolution Follow Up Action Report

0248-2023 Moved by Deputy Reeve Marquette
That Council accept the Follow Up Action Report as amended.

CARRIED.

3.2. Transportation Services Policy Approvals


0249-2023 Moved by Councillor Stitsen
That Council approve Transportation Services Policies 3200-013 Extra Ordinary Road Use and 3200-014 Road Ban Exemption Permits as recommended.

CARRIED.

3.3. Airport Fuel Pricing Policy Approval

0250-2023 Moved by Councillor Cloutier
That Council approve Airport Policy 3300-001 Westlock Regional Airport Fuel Pricing as recommended.

CARRIED.

Initial 

Westlock County - September 26, 2023 Regular Council Meeting Minutes
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3.4. Community Grant Advisory Committee Summer 2023 Recommendations

Manager Financial Services entered the meeting at 9:10 am.

Community Services Coordinator entered the meeting at 9:11 am

Manager of Transportation left the meeting at 9:11 am.

Manager Financial Services left the meeting at 9:14 am.

3.5. Community Services Policies

0251-2023 Moved by Deputy Reeve Marquette
That Council approve Policy 7300-004 Electronic Sign, and Policy 7300-006
Municipal Reserves and that Council rescind policies 6.01, 6.08, 6.09, 6.12, 72.01,
72.02, 72.03, 72.04, 72.05, 72.06, 72.07, 72.09, 72.11, 72.12, 72.13, 72.14, 72.15, and
72.16.

CARRIED.

Community Services Coordinator left the meeting at 9:16 am.

3.6. Financial Policy Review

Councillor Fox-Robinson declared a conflict of interest and did not participate in the
discussion or voting on this item.

0252-2023 Moved by Councillor Skuban
That Council approves Policy 1202-004 Investment and Policy 1202-011 Insurance
Coverage for ANI, as presented.

CARRIED.

3.7. Administrative Policies Add in 3.7 Asset Retirement - move Administrative Polices to 3.8

0253-2023 Moved by Councillor Provencal
That Council rescind Policies
4.01,4.02,4.03,4.04,4.05,4.06,4.07,4.09,4.10,4.12,12.A.09, and 12.C.10.


CARRIED.

4. NEW BUSINESS

4.1. Unsightly Removal Tender

0254-2023 Moved by Councillor Provencal
That Council award the tender for demolition/removal of mobile homes and
outbuildings to AMack Excavating in the amount of up to \$55,000.

CARRIED.

Initial 

4.2. Administration Building Roof and Flood Damage Repair

0255-2023 Moved by Councillor Cloutier
That Council approve the balance of flood damage repair in the amount of \$ 19,248.95
be funded by Building Maintenance Reserve.

CARRIED.

5. EMERGENT ITEMS

None

0256-2023 Moved by Councillor Stitsen
That at 9:48 am. Council move In Camera and that CAO, General Manager of
Corporate Services, and General Manager of Planning and Community Services
remain in the meeting for item 6.1.

CARRIED.

Reeve Wiese called a recess at 9:48 am.
Reeve Wiese reconvened the meeting at 10:00 am.

0257-2023 Moved by Councillor Stitsen
That at 10:25am Council revert to open session.

CARRIED.

Municipal Clerk, Executive Assistant and Inter-Governmental Advisor returned to the meeting
at 10:26 am.

6. IN-CAMERA

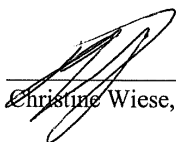
6.1. Personnel Matter

0258-2023 Moved by Deputy Reeve Marquette
That Council accept the CAO's report as information.


CARRIED.

7. ADJOURNMENT


Reeve Wiese adjourned the meeting at 10:27am.



Christine Wiese, Reeve



Tony Kulbisky, CAO

Initial 

**MINUTES OF THE REGULAR COUNCIL MEETING OF WESTLOCK COUNTY
HELD IN COUNCIL CHAMBERS AT THE COUNTY
ADMINISTRATION BUILDING IN WESTLOCK ALBERTA ON
TUESDAY, SEPTEMBER 26, 2023 AT 9:00 AM**

Members Present

Reeve Wiese
Deputy Reeve Marquette
Councillor Provencal
Councillor Stitsen
Councillor Cloutier
Councillor Skuban
Councillor Fox-Robinson

Members Absent

Staff Present

Tony Kulbisky, CAO
Peggy Hardinge, General Manager of Corporate Services
Collin Steffes, General Manager of Planning & Community Services
James Plain, General Manager of Transportation and Utilities
Dianne Johnston, Municipal Clerk
Meagan Smith, Executive Assistant
Jared Shaigec, Inter Governmental Advisor

1. CALL TO ORDER AND RELATED BUSINESS

1.1. Call to Order

Reeve Wiese called the meeting to order at 9:00 am.

1.2. Special Community Announcements

Deputy Reeve Marquette advised last week he attended a potato competition in British Columbia where he was promoting Westlock County and Alberta. He won the title of Potato King for the third year.

On September 25, Reeve Wiese attended the Pembina River District 3 to present a draft resolution on the U.S. Inflation Reduction Act. The resolution received unanimous consent and will be forwarded to the RMA for the Fall Convention. She also met with MLA's that same day which was of great value as well.

Councillor Provencal advised that the Vimy Lions Club will be doing a bottle drive on October 3, 2023 from 11-3 at the hall in Vimy.

Councillor Fox-Robinson thanked Reeve Wiese for her representation at the Pembina Zone meeting. He also thanked the Deputy Reeve for his representation at the potato championship.

Initial _____

Westlock County - September 26, 2023 Regular Council Meeting Minutes

1.3. Adoption of Agenda - September 26, 2023

0246-2023 Moved by Deputy Reeve Marquette
CAO Kulbisky added 6.1 Personnel Discussion as an in-camera item

That Council adopt the agenda as revised.

CARRIED.

1.4. Adoption of Minutes

0247-2023 Moved by Councillor Provencal
That Council adopt the minutes of the September 12, 2023, Regular Council meeting
as amended.

CARRIED.

2. DELEGATIONS/PRESENTATIONS

3. OLD BUSINESS

3.1. Council Resolution Follow Up Action Report

0248-2023 Moved by Deputy Reeve Marquette
That Council accept the Follow Up Action Report as amended.

CARRIED.

3.2. Transportation Services Policy Approvals

0249-2023 Moved by Councillor Stitsen
That Council approve Transportation Services Policies 3200-013 Extra Ordinary Road
Use and 3200-014 Road Ban Exemption Permits as recommended.

CARRIED.

3.3. Airport Fuel Pricing Policy Approval

0250-2023 Moved by Councillor Cloutier
That Council approve Airport Policy 3300-001 Westlock Regional Airport Fuel
Pricing as recommended.

CARRIED.

Manager Financial Services entered the meeting at 9:10 am.
Community Services Coordinator entered the meeting at 9:11 am
Manager of Transportation left the meeting at 9:11 am.

Initial ____

Westlock County - September 26, 2023 Regular Council Meeting Minutes

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3.4. Community Grant Advisory Committee Summer 2023 Recommendations

0250(a)-2023 Moved by Councillor Skuban

That Council approve the recommendation of the Community Grant Advisory Committee to award \$2,430 in grants to the successful organization, being Westlock Pre-School Society.

- and -

That Council approves the recommendation of the Community Grant Advisory Committee to award \$500 each to recipient as per Policy 7300-002, being Haley Provencal and Olivia Carlson.

CARRIED.

Manager Financial Services left the meeting at 9:14 am.

3.5. Community Services Policies

0251-2023 Moved by Deputy Reeve Marquette

That Council approve Policy 7300-004 Electronic Sign, and Policy 7300-006 Municipal Reserves and that Council rescind policies 6.01, 6.08, 6.09, 6.12, 72.01, 72.02, 72.03, 72.04, 72.05, 72.06, 72.07, 72.09, 72.11, 72.12, 72.13, 72.14, 72.15, and 72.16.

CARRIED.

Community Services Coordinator left the meeting at 9:16 am.

3.6. Financial Policy Review

Councillor Fox-Robinson declared a conflict of interest and did not participate in the discussion or voting on this item.

0252-2023 Moved by Councillor Skuban

That Council approves Policy 1202-004 Investment and Policy 1202-011 Insurance Coverage for ANI, as presented.

CARRIED.

3.7. Asset Retirement Obligation – Contracted Services

0252(a)-2023 Moved by Councillor Stitsen

That Council approve the appointment of JW Infrastructure Planning for the Asset Retirement Obligation project in the amount of not more than \$20,000, to be funded by General Operating Reserves.

CARRIED.

Initial ____

Westlock County - September 26, 2023 Regular Council Meeting Minutes

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3.8. Administrative Policies

0253-2023 Moved by Councillor Provencal
That Council rescind Policies
4.01,4.02,4.03,4.04,4.05,4.06,4.07,4.09,4.10,4.12,12.A.09, and 12.C.10.

CARRIED.

4. NEW BUSINESS

4.1. Unsightly Removal Tender

0254-2023 Moved by Councillor Provencal
That Council award the tender for demolition/removal of mobile homes and
outbuildings to AMack Excavating in the amount of up to \$55,000.

CARRIED.

4.2. Administration Building Roof and Flood Damage Repair

0255-2023 Moved by Councillor Cloutier
That Council approve the balance of flood damage repair in the amount of \$ 19,248.95
to be funded by the Building Maintenance Reserve.

CARRIED.

5. EMERGENT ITEMS

None

0256-2023 Moved by Councillor Stitsen
That at 9:48 am. Council move In Camera and that CAO, General Manager of
Corporate Services, and General Manager of Planning and Community Services
remain in the meeting for item 6.1.

CARRIED.

Reeve Wiese called a recess at 9:48 am.
Reeve Wiese reconvened the meeting at 10:00 am.

0257-2023 Moved by Councillor Stitsen
That at 10:25am Council revert to open session.

CARRIED.

Municipal Clerk, Executive Assistant and Inter-Governmental Advisor returned to the meeting
at 10:26 am.

Initial ____

Westlock County - September 26, 2023 Regular Council Meeting Minutes

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6. IN-CAMERA

6.1. Personnel Matter

0258-2023 Moved by Deputy Reeve Marquette
That Council accept the CAO's report as information.

CARRIED.

7. ADJOURNMENT

Reeve Wiese adjourned the meeting at 10:27am.

Christine Wiese, Reeve

Tony Kulbisky, CAO

Initial ____

Westlock County - *September 26, 2023* Regular Council Meeting Minutes

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**MINUTES OF THE REGULAR COUNCIL MEETING OF WESTLOCK COUNTY
HELD IN COUNCIL CHAMBERS AT THE COUNTY
ADMINISTRATION BUILDING IN WESTLOCK ALBERTA ON
TUESDAY, OCTOBER 10, 2023 AT 9:00 AM**

Members Present

Reeve Wiese
Deputy Reeve Marquette
Councillor Provencal
Councillor Cloutier
Councillor Skuban
Councillor Fox-Robinson

Members Absent

Councillor Stitsen

Staff Present

Tony Kulbisky, CAO
Peggy Hardinge, General Manager Finance
Collin Steffes
Meagan Smith
Jared Shaigec

1. CALL TO ORDER AND RELATED BUSINESS

1.1. Call to Order

Deputy Reeve Marquette called the meeting to order at 9:00 am.

1.2. Special Community Announcements

Reeve: Oct 13 Friday night lights in Westlock hosted by CONEX 4:30-6:30 family event

1.3. Adoption of Agenda

0259-2023 Moved by Councillor Cloutier
That Council adopt the agenda as presented.

CARRIED.

**1.4. Adoption of Minutes
September 26, 2023 Regular Meeting of Council.**

0260-2023 Moved by Reeve Wiese
That Council adopt the minutes of September 26, 2023, Regular Council meeting as presented.

CARRIED.

Initial



Westlock County - *October 10, 2023* Regular Council Meeting Minutes
Page 12 of 14

2. PRESENTATION / DELEGATIONS

2.1. AB - Transportation, Dapp Corner Intersection

Michael Botros with Alberta Transportation attended to discuss the Dapp Corner Intersection with Council.

0261-2023 Moved by Councillor Provencal
That Council accept the Dapp Corner Intersection Update as information.

CARRIED.

Michael Botros indicated he would attend a future Council meeting for further updates on the intersection. He left the meeting at 9:19am.

3. OLD BUSINESS

3.1. Council Resolution Follow Up Action Report

0262-2023 Moved by Councillor Skuban
That Council accept the Follow Up Action Report as information.

CARRIED.

3.2. Community Services Policy Review

0263-2023 Moved by Councillor Fox-Robinson
That Council approve Policy 7300-005 and Policy 7300-003 as presented.

and

That Council rescind Policies 4.13 and 6.06.

and

That Council direct administration to expand the Youth Assistance Grant program as amended and bring a draft policy back to Council in 2024.


CARRIED.

4. NEW BUSINESS

4.1. REDAC Next Steps Plan

0264-2023 Moved by Councillor Provencal
That Council directs Administration to include in the draft 2024 Operational Budget provision for phase two of the marketing/branding project being overseen by the REDAC Committee for further deliberation.

CARRIED.

Initial 

EMERGENT ITEMS

0265-2023 Moved by Reeve Wiese

That at 9:43 am Council move In Camera and that CAO, General Manager of Community Services, General Manager of Corporate Services, Executives Assistant and Intergovernmental Advisor remain in the meeting for item 6.1.

CARRIED.

0266-2023 Moved by Councillor Provencal

That at 10:22 am Council revert back to open session.

CARRIED.

Deputy Reeve Marquette called a recess at 9:44am.

General Manager of Corporate Services left the meeting at 9:44am

General Manager of Corporate Services entered the meeting at 9:47am.

Deputy Reeve Marquette reconvened the meeting at 9:51am.

IN-CAMERA

6.1. Tawatinaw Valley Ski Hill

0267-2023 Moved by Councillor Skuban

That Council defer the Tawatinaw Valley Ski Hill Theft Report until the October 24, 2023, Regular Meeting of Council.

CARRIED.

Financial Assistant entered the meeting at 10:11am.

7. ADJOURNMENT

Deputy Reeve adjourned the meeting at 10:25am.



Christine Wiese, Reeve



Tony Kulbisky, CAO

6.

Initial





Agenda Item: 3.1

Request for Decision

Regular Council - 26 Mar 2024

Subject:

Council Resolution Follow Up Action Report

Recommended Action:

That Council approves the Follow Up Action Report as information.

Proposal and Background:

Attached is the Council Resolution Follow Up Action Report with updates on the Council resolutions requiring action.

This report was generated March 20, 2024.

Increasing the Level of Public Impact				
Inform <input checked="" type="checkbox"/>	Consult	Involve	Collaborate	Empower
<i>Public Participation Goal:</i> To provide balanced objective information to assist understanding of topic, alternatives, opportunities and/or solutions.	<i>Public Participation Goal:</i> To obtain public feedback on analysis, alternatives and/or decisions.	<i>Public Participation Goal:</i> To work with the public throughout the process to ensure that concerns and aspirations are consistently understood and considered.	<i>Public Participation Goal:</i> To partner with the public in each aspect of the decision including development of alternatives and identification of preferred solution.	<i>Public Participation Goal:</i> To place final decision making in the hands of the public.

Target Decision Date

Council Meeting Date

March	26	2024
Month	Day	Year

Submitted By

Dianne Johnston, Municipal Clerk

Reviewed By

Tony Kulbisky, Chief Administrative Officer Approved - 20 Mar 2024

CAO Comments

Support recommended action.

Attachments:

[03 26 2024 Council FUAR](#)

COUNCIL RESOLUTION FOLLOW UP ACTION REPORT

March 26, 2024

Item #	Meeting Date	Resolution Number	Meeting Item Description	Resolution Text	Comments
1	27 Feb 2024	0041-2024	Emergency Services	That Council accept the Chief Administrative Officer's update report on the Emergency Management Plan as information.	IN PROGRESS This item will be present for approval at the April 9 Council meeting.
2	23 Jan 2024	0016-2024	Rural Transit Solutions Fund Grant Opportunity	That Council support the grant application by contributing \$5000 from general reserves towards the transportation needs assessment and feasibility study should the grant be approved.	IN PROGRESS Grant application has been submitted. No update at this time.



Agenda Item: 4.1

Request for Decision

Regular Council - 26 Mar 2024

Subject:

February 2024 Variance Report

Recommended Action:

That Council accept the February 2024 Operating Variance Report as information.

Proposal and Background:

The February 29, 2024 Operating Variance Report is attached for Council's review.

At February 29, 2024, 8.1% of Expenses and 1.9% of Revenue have been realized compared to 8.2% of Expenses and 2.4% of Revenue at the same time in 2023.

At February 29, 2024, outstanding taxes receivable are \$ 1,659,068 compared to \$1,628,978 last year. Utilities receivables are \$83,664 compared to \$75,693 in 2023.

Discussion on Benefits, Disadvantages and Options:

None at this time.

Communications:

Inform.

Increasing the Level of Public Impact				
Inform <input checked="" type="checkbox"/>	Consult	Involve	Collaborate	Empower
<i>Public Participation Goal:</i> To provide balanced objective information to assist understanding of topic, alternatives, opportunities and/or solutions.	<i>Public Participation Goal:</i> To obtain public feedback on analysis, alternatives and/or decisions.	<i>Public Participation Goal:</i> To work with the public throughout the process to ensure that concerns and aspirations are consistently understood and considered.	<i>Public Participation Goal:</i> To partner with the public in each aspect of the decision including development of alternatives and identification of preferred solution.	<i>Public Participation Goal:</i> To place final decision making in the hands of the public.

Target Decision Date

Council Meeting Date

March	26	2024
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Month

Day

Year

Submitted By

Faraja Amanda, Finance Manager

Reviewed By

Peggy Hardinge, General Manager of Corporate Services	Approved - 20 Mar 2024
Tony Kulbisky, Chief Administrative Officer	Approved - 20 Mar 2024

CAO Comments

Support recommended action

Attachments:

February 2024 Operating

VARIANCE REPORT TO FEBRUARY 29, 2024

DEPARTMENT/FUNCTION		2024 Year To Date Actuals	2024 Interim Approved Budget	Variance from 2024 Budget	% Budget Used	% Budget Used 2023	Additional Information
GENERAL ADMINISTRATION	Revenue	(123,671)	(2,315,978)	2,192,307	5.3%	2.6%	Nothing unusual
	Expenses	829	190,294	(189,465)	0.4%	0.1%	
	Net	(122,842)	(2,125,684)	2,002,842			
COUNCIL	Revenue	-	-	-	0.0%	0.0%	} See details on page 3
	Expenses	47,388	401,696	(354,308)	11.8%	11.0%	
	Net	47,388	401,696	(354,308)			
CAO's OFFICE	Revenue	-	-	-	0.0%	0.0%	Nothing unusual
	Expenses	159,785	867,963	(708,178)	18.4%	15.0%	
	Net	159,785	867,963	(708,178)			
FINANCIAL SERVICES	Revenue	(5,213)	(56,750)	51,537	9.2%	16.8%	Nothing unusual
	Expenses	235,464	1,329,659	(1,094,195)	17.7%	18.9%	
	Net	230,252	1,272,909	(1,042,657)			
RCMP SERVICES	Revenue	-	-	-	0.0%	0.0%	Nothing unusual
	Expenses	-	409,730	(409,730)	0.0%	0.0%	
	Net	-	409,730	(409,730)			
FIRE SERVICES & EMERGENCY MANAGEMENT	Revenue	-	(90,000)	90,000	0.0%	16.3%	Nothing unusual
	Expenses	72,394	596,889	(524,495)	12.1%	10.0%	
	Net	72,394	506,889	(434,495)			
COMMUNITY PEACE OFFICER PROGRAM	Revenue	(1,669)	(43,500)	41,831	3.8%	29.6%	Nothing unusual
	Expenses	48,674	354,545	(305,871)	13.7%	14.7%	
	Net	47,005	311,045	(264,040)			
HEALTH & SAFETY	Revenue	-	-	-	0.0%	0.0%	Nothing unusual
	Expenses	52,135	209,103	(156,968)	24.9%	12.3%	
	Net	52,135	209,103	(156,968)			
TRANSPORTATION SERVICES	Revenue	(110,059)	(1,615,191)	1,505,132	6.8%	5.9%	} See details on page 4 & 5
	Expenses	494,306	7,124,998	(6,630,692)	6.9%	7.4%	
	Net	384,247	5,509,807	(5,125,560)			
AIRPORT	Revenue	(3,185)	(65,702)	62,517	4.8%	15.1%	Nothing unusual
	Expenses	9,403	123,104	(113,701)	7.6%	4.4%	
	Net	6,218	57,402	(51,184)			
WATER SERVICES	Revenue	(100,817)	(673,485)	572,668	15.0%	14.3%	Nothing unusual
	Expenses	65,517	526,412	(460,895)	12.4%	12.3%	
	Net	(35,299)	(147,073)	111,774			

Unaudited - This report has been prepared on a modified cash basis. Not all receivables and payables are accrued monthly.



testlock COUNTY

WASTEWATER SERVICES	Revenue	(17,895)	(115,611)	97,716	15.5%	15.6%	Nothing unusual
	Expenses	11,259	89,729	(78,470)	12.5%	9.3%	
	Net	(6,637)	(25,882)	19,245			
SOLID WASTE SERVICES	Revenue	(12,420)	(83,295)	70,875	14.9%	42.8%	Nothing unusual
	Expenses	66,251	728,806	(662,555)	9.1%	8.8%	
	Net	53,831	645,511	(591,680)			
OTHER AGENCIES (FCSS, LIBRARY & GRANTS)	Revenue	-	(480,289)	480,289	0.0%	0.0%	Nothing unusual
	Expenses	138,241	891,640	(753,399)	15.5%	17.6%	
	Net	138,241	411,351	(273,110)			
CEMETERY	Revenue	(1,100)	(2,600)	1,500	42.3%	0.0%	Nothing unusual
	Expenses	140	16,100	(15,960)	0.9%	0.4%	
	Net	(960)	13,500	(14,460)			
PLANNING & DEVELOPMENT SERVICES	Revenue	(12,626)	(140,612)	127,986	9.0%	10.8%	Nothing unusual
	Expenses	175,725	1,067,987	(892,262)	16.5%	10.5%	
	Net	163,099	927,375	(764,276)			
AGRICULTURAL SERVICES	Revenue	(7,391)	(185,947)	178,556	4.0%	6.1%	Nothing unusual
	Expenses	34,201	765,197	(730,996)	4.5%	7.1%	
	Net	26,810	579,250	(552,440)			
MARKETING & ECONOMIC DEVELOPMENT	Revenue	-	-	-		0.0%	Nothing unusual
	Expenses	2,034	160,500	(158,466)	1.3%	10.2%	
	Net	2,034	160,500	(158,466)			
PROPERTY MANAGEMENT	Revenue	(1,692)	(93,817)	92,125	1.8%	81.6%	Nothing unusual
	Expenses	9,062	122,419	(113,357)	7.4%	82.4%	
	Net	7,370	28,602	(21,232)			
RECREATION SERVICES	Revenue	-	(143,094)	143,094	0.0%	0.0%	Nothing unusual
	Expenses	53,390	1,120,426	(1,067,036)	4.8%	4.1%	
	Net	53,390	977,332	(923,942)			
REQUISITIONS (EDUCATION & SR. HOUSING)	Revenue	-	(3,558,514)	3,558,514	0.0%	0.0%	Nothing unusual
	Expenses	-	3,558,514	(3,558,514)	0.0%	0.0%	
	Net	-	-	-			
MUNICIPAL TAX LEVY	Revenue	-	(10,991,326)	10,991,326	0.0%	0.0%	Nothing unusual
	Expenses	-	-	-	0.0%	0.0%	
	Net	-	(10,991,326)	10,991,326			
TOTALS	Revenue	(397,738)	(20,655,711)	20,257,973	1.9%	2.4%	
	Expenses	1,676,199	20,655,711	(18,979,512)	8.1%	8.2%	
	Net	1,278,461	-	1,278,461			
		(SURPLUS) / DEFICIT		1,278,461			

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COUNCIL	2024 Year to Date Actuals	2024 Interim Approved Budget	Variance from 2024 Budget	% Budget Used	% Budget Used 2023	Additional comments
Council - General	2,036	28,770	(26,734)	7.1%	4.0%	
Councillor - Division 1	7,341	52,498	(45,157)	14.0%	12.6%	
Councillor - Division 2	7,847	52,498	(44,651)	14.9%	13.5%	
Councillor - Division 3	7,751	53,619	(45,868)	14.5%	14.1%	
Councillor - Division 4	7,285	52,498	(45,213)	13.9%	13.4%	
Councillor - Division 5	6,619	52,498	(45,879)	12.6%	13.1%	
Councillor - Division 6	136	52,348	(52,212)	0.3%	0.3%	
Councillor - Division 7	8,372	56,967	(48,595)	14.7%	13.5%	
Total	47,388	401,696	(354,308)	11.8%	5.5%	Nothing unusual

TRANSPORTATON SERVICES		2024 Year to Date Actuals	2024 Interim Approved Budget	Variance from 2024 Budget	% Budget Used	% Budget Used 2023	Additional Information
TRANSPORTATION GENERAL	Revenue	(77,562)	(309,191)	231,629	25.1%	11.0%	
	Expenses	107,046	671,775	(564,729)	15.9%	13.6%	
	Net	29,485	362,584	(333,099)	8.1%		Nothing unusual
PW SHOP	Revenue	(32,102)	(226,000)	193,898	14.2%	25.4%	
	Expenses	75,623	708,533	(632,910)	10.7%	13.3%	
	Net	43,521	482,533	(439,012)	9.0%		Nothing unusual
GRAVEL PROGRAM	Revenue		(1,000,000)	1,000,000	0.0%	0.0%	
	Expenses	42	1,809,787	(1,809,745)	0.0%	0.1%	
	Net	42	809,787	(809,745)	0.0%		Nothing unusual
GENERAL ROAD MAINTENANCE	Revenue	-	-	-	0.0%	0.0%	
	Expenses	97,043	778,496	(681,453)	12.5%	15.4%	
	Net	97,043	778,496	(681,453)	12.5%		Nothing unusual
GRADERS	Revenue	(395)	(4,000)	3,605	9.9%	40.8%	
	Expenses	138,083	2,372,972	(2,234,889)	5.8%	8.1%	
	Net	137,688	2,368,972	(2,231,284)	5.8%		Nothing unusual
CULVERTS	Revenue	-	-	-	0.0%	0.0%	
	Expenses	-	219,438	(219,438)	0.0%	0.0%	
	Net	-	219,438	(219,438)	0.0%		Nothing unusual

Unaudited - This report has been prepared on a modified cash basis. Not all receivables and payables are accrued monthly.



BRUSH CONTROL	Revenue	-	-	-	0.0%	0.0%	
	Expenses	68,983	103,982	(34,999)	66.3%	52.8%	
	Net	68,983	103,982	(34,999)	66.3%		Nothing unusual
DRAINAGE	Revenue	-	-	-	0.0%	0.0%	
	Expenses	1,404	51,195	(49,791)	2.7%	3.3%	
	Net	1,404	51,195	(49,791)	2.7%		Nothing unusual
BRIDGE MAINTENANCE	Revenue	-	-	-	0.0%	0.0%	
	Expenses	-	73,941	(73,941)	0.0%	1.9%	
	Net	-	73,941	(73,941)	0.0%		Nothing unusual
DUST CONTROL	Revenue	-	(76,000)	76,000	0.0%	0.0%	
	Expenses	-	192,062	(192,062)	0.0%	0.0%	
	Net	-	116,062	(116,062)	0.0%		Nothing unusual
HAMLET STREETS	Revenue	-	-	-	0.0%	0.0%	
	Expenses	6,082	142,817	136,735	4.3%	0.0%	
	Net	6,082	142,817	136,735	4.3%		Nothing unusual
TOTAL TRANSPORTATION SERVICES	Revenue	(110,059)	(1,615,191)	1,505,132	6.8%	5.9%	
	Expenses	494,306	7,124,998	(6,630,692)	6.9%	7.4%	
	Net	384,247	5,509,807	(5,125,560)	7.0%	7.8%	

TAXES REC 2024	Outstanding	1,659,068	1 & 2 years o/s	1,659,068	100.0%		29-Feb-24
TAXES REC 2023	Outstanding	1,628,978	1 & 2 years o/s	1,628,978	100.0%		28-Feb-23
Utilities Rec 2024	Outstanding	83,664	Over 30 days	4,308	5.1%		29-Feb-24
Utilities Rec 2023	Outstanding	75,693	Over 30 days	10,585	14.0%		28-Feb-23

Unaudited - This report has been prepared on a modified cash basis. Not all receivables and payables are accrued monthly.



Agenda Item: 4.2

Request for Decision

Regular Council - 26 Mar 2024

Subject:

Trade Accounts Receivable Bad Debt

Recommended Action:

That Council approve the write off of Trade Receivables in the amount of \$2,278.55 from Allowance for Doubtful Accounts as per the attached list.

Proposal and Background:

Financial Services has reviewed the past due accounts for Trade Accounts Receivable up to December 31, 2023. Every effort has been made to collect the accounts through reminder notices, final notice letters and referral to a collection agency. However, some accounts are now deemed to be uncollectible.

Trade Accounts Receivable uncollectible invoices are \$1,573.38. Uncollectible penalty charges are \$705.17 for a total of \$2,278.55. These invoices and penalties represent amounts from 2020 and prior with one penalty amount from a 2023 invoice.

The allowance for doubtful accounts at December 31, 2023 is \$ 13,226.40. Bad debts have been expensed in previous years to establish the allowance. Therefore, the write off amount would be applied to the allowance accounts and there would be no financial impact to the 2024 operating budget.

The accounts will remain with the collection agency to continue attempts to collect the amount owing.

Discussion on Benefits, Disadvantages and Options:

With all collection avenues exhausted, it is reasonable to write off these amounts to reflect a more accurate accounts receivable balance.

Financial / Policy Considerations:

As per Policy 1202-008, 2.7, Accounts over \$500.00 in arrears will be forwarded to Council for approval to write off.

Communications:

Administration will proceed with writing off uncollectible accounts receivable as per the attached list.

Increasing the Level of Public Impact				
Inform <input checked="" type="checkbox"/>	Consult <input checked="" type="checkbox"/>	Involve	Collaborate	Empower
<i>Public Participation Goal:</i> To provide balanced objective information to assist understanding of topic, alternatives, opportunities and/or solutions.	<i>Public Participation Goal:</i> To obtain public feedback on analysis, alternatives and/or decisions.	<i>Public Participation Goal:</i> To work with the public throughout the process to ensure that concerns and aspirations are consistently understood and considered.	<i>Public Participation Goal:</i> To partner with the public in each aspect of the decision including development of alternatives and identification of preferred solution.	<i>Public Participation Goal:</i> To place final decision making in the hands of the public.

Target Decision Date*Council Meeting Date*

March	26	2024
-------	----	------

Month

Day

Year

Submitted By

Peggy Hardinge, General Manager of Corporate Services

Reviewed By

Tony Kulbisky, Chief Administrative Officer Approved - 20 Mar 2024

CAO Comments

Support recommended action

Attachments:[March 2024 AR Adjustments](#)

Westlock County
Accounts Receivable Adjustments
at March 26, 2024

Invoice Date	Invoice	Details	Amount	Service Charges	Total
31-Dec-20	5198	Fire Call	800.00	64.00	864.00
31-Dec-19	4577	Fire Call	400.00	58.48	458.48
01-Dec-20	4961	Tippage	270.48	33.39	303.87
01-Dec-20	4933	Tippage	102.90	10.30	113.20
12-Jul-23	6268	Fire Call	-	539.00	539.00
		Total	1,573.38	705.17	2,278.55



Agenda Item: 4.3

Request for Decision

Regular Council - 26 Mar 2024

Subject:

2023 Carry Forward Reserve Transfers

Recommended Action:

That Council approve the transfer of funds to Carry Forward Reserves as follows:

WCB Rebate of \$ 11,955.79 for future staff initiatives;
Facility Maintenance \$ 5,000.00 for hedge trimming at County administration building; and
Communications \$14,500.00 for Communications Plan Initiative

Proposal and Background:

WCB rebate is the result of achieving COR in the 2023 fiscal year. Amount of rebate, if any, was unknown at budget time.

Facility Maintenance - hedge trimming was delayed and is scheduled to be completed in 2024.

Communications Plan - unused Communications budget for initiative to commence in 2024.

Discussion on Benefits, Disadvantages and Options:

Funds will be allocated towards the expenses as indicated.

Financial / Policy Considerations:

Reserve Policy # 1202-009, 2.4.2, carry forward funds.

Communications:

None at this time.

Increasing the Level of Public Impact				
Inform ☒	Consult ☒	Involve ☒	Collaborate ☒	Empower ☒
<i>Public Participation Goal:</i> To provide balanced objective information to assist understanding of topic, alternatives, opportunities and/or solutions.	<i>Public Participation Goal:</i> To obtain public feedback on analysis, alternatives and/or decisions.	<i>Public Participation Goal:</i> To work with the public throughout the process to ensure that concerns and aspirations are consistently understood and considered.	<i>Public Participation Goal:</i> To partner with the public in each aspect of the decision including development of alternatives and identification of preferred solution.	<i>Public Participation Goal:</i> To place final decision making in the hands of the public.

Target Decision Date

Council Meeting Date

March	26	2024
-------	----	------

Month

Day

Year

Submitted By

Peggy Hardinge, General Manager of Corporate Services

Reviewed By

Tony Kulbisky, Chief Administrative Officer

Approved - 20 Mar 2024

CAO Comments

Support recommended action



Agenda Item: 4.4

Request for Decision

Regular Council - 26 Mar 2024

Subject:

2023 Year End Draft Operating Variance, Capital and Reserves Report

Recommended Action:

That Council accept the DRAFT 2023 Operating Variance Report, DRAFT 2023 Capital Projects Progress Report and DRAFT Reserve Summary at December 31, 2023 as information.

- and -

That Council approve the transfer of the 2023 Operating Surplus of \$615,440 to the General Operating Reserve.

Proposal and Background:

The 2023 Financial Audit is in the final stages of completion.

The attached DRAFT 2023 Operating variance reports shows a net surplus of \$615,440.

Revenue is 1.4% over budget. Expenses are 1.5% under budget. The surplus is due to a number of factors as noted in the variance report. This surplus includes three transfers to carry forward reserve as noted in the previous RFD to Council. Should Council decline the carry forward reserve transfer request, the surplus will increase by those amounts.

The DRAFT Capital Projects Progress Report at December 31, 2023 is attached for Council's information.

The DRAFT Reserve Summary at December 31, 2023 is also attached for Council's information.

The final audited financial statement will be presented to Council at the April 23, 2024 Council meeting.

Discussion on Benefits, Disadvantages and Options:

Placing the surplus funds in reserve allows Council to direct those funds to future projects or initiatives.

Financial / Policy Considerations:

Reserve Policy # 1202-009, 2.1.2., annual operating surpluses more than funding required to top up the Financial Stabilization Reserve will be transferred to this reserve, subject to annual resolution by Council.

Communications:

None at this time.

Increasing the Level of Public Impact				
Inform <input checked="" type="checkbox"/>	Consult <input checked="" type="checkbox"/>	Involve <input checked="" type="checkbox"/>	Collaborate <input checked="" type="checkbox"/>	Empower <input checked="" type="checkbox"/>
<i>Public Participation Goal:</i> To provide balanced objective information to assist understanding of topic, alternatives, opportunities and/or solutions.	<i>Public Participation Goal:</i> To obtain public feedback on analysis, alternatives and/or decisions.	<i>Public Participation Goal:</i> To work with the public throughout the process to ensure that concerns and aspirations are consistently understood and considered.	<i>Public Participation Goal:</i> To partner with the public in each aspect of the decision including development of alternatives and identification of preferred solution.	<i>Public Participation Goal:</i> To place final decision making in the hands of the public.

Target Decision Date

Council Meeting Date

March	26	2024
Month	Day	Year

Submitted By

Peggy Hardinge, General Manager of Corporate Services

Reviewed By

Tony Kulbisky, Chief Administrative Officer Approved - 21 Mar 2024

CAO Comments

Support recommended actions as noted above.

Attachments:

[December 31, 2023 Operating Variance](#)
[December 31, 2023 Capital Report](#)
[December 31, 2023 Reserves](#)

UNAUDITED - OPERATING VARIANCE REPORT TO DECEMBER 31, 2023

DEPARTMENT/FUNCTION		2023 Year To Date Actuals	2023 Approved Budget	Variance from 2023 Budget	% Budget Used	% Budget Used 2022	Additional Information
GENERAL ADMINISTRATION	Revenue	(1,765,130)	(1,774,529)	9,399	99.5%	161.4%	Interest and penalties higher than budgeted, increased gravel royalty, transfer from reserve not required Transfer to reserve increase due to higher interest revenue, gravel royalty to reserve
	Expenses	252,236	161,600	90,636	156.1%	139.4%	
	Net	(1,512,894)	(1,612,929)	100,035			
COUNCIL	Revenue	(341)	-	(341)	0.0%	0.3%	See details on page 3
	Expenses	363,881	398,781	(34,900)	91.2%	90.2%	
	Net	363,540	398,781	(35,241)			
CAO SERVICES	Revenue	(8,905)	-	(8,905)	0.0%	0.0%	resource reallocation, legal fees
	Expenses	909,120	713,460	195,660	127.4%	83.9%	
	Net	900,215	713,460	186,755			
FINANCIAL SERVICES	Revenue	(69,388)	(42,350)	(27,038)	163.8%	123.2%	advertising amalgamated, comp review, and ARO funded by reserves
	Expenses	1,219,860	1,163,057	56,803	104.9%	96.1%	
	Net	1,150,472	1,120,707	29,765			
RCMP SERVICES	Revenue	-	-	-	0.0%	0.0%	accrued, to be invoiced in spring of 2024
	Expenses	409,730	409,730	-	100.0%	100.0%	
	Net	409,730	409,730	-			
FIRE SERVICES & EMERGENCY MANAGEMENT	Revenue	(259,889)	(90,000)	(169,889)	288.8%	112.5%	Increase in fire assistance, mutual aid recovered, grant for emergency plan mutual aid, repairs, emergency plan grant funded
	Expenses	762,275	666,172	96,103	114.4%	89.3%	
	Net	502,386	576,172	(73,786)			
COMMUNITY PEACE OFFICER PROGRAM	Revenue	(43,244)	(69,500)	26,256	62.2%	31.0%	fines reduced legal fees, vet fees, resource allocation
	Expenses	370,715	344,809	25,906	107.5%	95.3%	
	Net	327,471	275,309	52,162			
HEALTH & SAFETY	Revenue	(12,966)	-	(12,966)	0.0%	0.0%	WCB rebate, transferred to reserve training, fuel, employee wellness
	Expenses	218,447	231,748	(13,301)	94.3%	99.7%	
	Net	205,481	231,748	(26,267)			

Unaudited - This report has been prepared on a modified cash basis. Not all receivables and payables are accrued monthly.

TRANSPORTATION SERVICES	Revenue	(1,671,055)	(1,611,462)	(59,593)	103.7%	100.2%	} See details on page 3 & 4
	Expenses	7,140,909	7,564,869	(423,960)	94.4%	96.8%	
	Net	5,469,854	5,953,407	(483,553)			
AIRPORT	Revenue	(105,139)	(64,803)	(40,336)	162.2%	142.9%	Fuel system upgrade in place, fuel sales and expense higher than budgeted
	Expenses	161,881	121,545	40,336	133.2%	136.7%	
	Net	56,742	56,742	-			
WATER SERVICES	Revenue	(632,783)	(645,227)	12,444	98.1%	93.8%	bulk water sales up, regular water sales down contracted services, utilities
	Expenses	597,276	551,630	45,646	108.3%	98.7%	
	Net	(35,507)	(93,597)	58,090			
WASTEWATER SERVICES	Revenue	(111,591)	(113,185)	1,594	98.6%	99.5%	Contract services, hired equipment & materials under
	Expenses	50,747	74,562	(23,815)	68.1%	76.9%	
	Net	(60,843)	(38,623)	(22,220)			
SOLID WASTE SERVICES	Revenue	(183,183)	(173,295)	(9,888)	105.7%	94.4%	tippage, leachate collection & contracted services under
	Expenses	550,553	711,794	(161,241)	77.3%	77.4%	
	Net	367,370	538,499	(171,129)			
OTHER AGENCIES (FCSS, LIBRARY & GRANTS)	Revenue	(519,252)	(555,289)	36,037	93.5%	97.7%	additional FCSS funded by reserves community grants under
	Expenses	881,843	917,730	(35,887)	96.1%	99.0%	
	Net	362,591	362,441	150			
CEMETERY	Revenue	(3,825)	(2,600)	(1,225)	147.1%	244.2%	additional plot sales transferred to reserve, contracted services
	Expenses	37,627	31,600	6,027	119.1%	116.3%	
	Net	33,802	29,000	4,802			
PLANNING & DEVELOPMENT SERVICES	Revenue	(198,661)	(147,443)	(51,218)	134.7%	109.2%	increase in permits legal fees and permit costs
	Expenses	778,630	718,805	59,825	108.3%	156.4%	
	Net	579,970	571,362	8,608			
AGRICULTURAL SERVICES	Revenue	(187,186)	(144,100)	(43,086)	129.9%	104.1%	additional grant revenue mileage, training, fuel, repairs, weed control and weed inspections
	Expenses	653,624	827,666	(174,042)	79.0%	75.4%	
	Net	466,439	683,566	(217,127)			
MARKETING & ECONOMIC DEVELOPMENT	Revenue	(21,458)	(135,000)	113,542	15.9%	0.0%	resource reallocation
	Expenses	40,296	142,250	(101,954)	28.3%	24.7%	
	Net	18,838	7,250	11,588			
PROPERTY MANAGEMENT	Revenue	(403,584)	(113,667)	(289,917)	355.1%	39.1%	1 Lot Purchased and 1 Lot sold, to reserve
	Expenses	409,265	121,980	287,285	335.5%	35.1%	
	Net	5,682	8,313	(2,631)			

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RECREATION SERVICES	Revenue	(157,980)	(232,419)	74,439	68.0%	173.0%	camping fees down, reserve transfers not req'd
	Expenses	1,131,966	1,258,457	(126,491)	89.9%	108.9%	LIL under, Rainbow Park and Spruce Island
	Net	973,986	1,026,038	(52,052)			did not operate as planned
REQUISITIONS (EDUCATION & SR. HOUSING)	Revenue	(3,473,178)	(3,600,396)	127,218	96.5%	100.5%	requisitions levy
	Expenses	3,473,178	3,600,396	(127,218)	96.5%	100.5%	paid in full
	Net	-	-	-			
MUNICIPAL TAX LEVY	Revenue	(11,200,763)	(11,217,376)	16,613	99.9%	99.7%	municipal tax levy in April
	Expenses	-	-	-	0.0%	0.0%	
	Net	(11,200,763)	(11,217,376)	16,613			
TOTALS	Revenue	(21,029,501)	(20,732,641)	(296,860)	101.4%	101.3%	
	Expenses	20,414,061	20,732,641	(318,580)	98.5%	97.5%	
	Net	(615,440)	-	(615,440)			
(SURPLUS) / DEFICIT		(615,440)					

Council	Actuals	Budget	Variance	%		Comments
COUNCIL	2023 Year to Date Actuals	2023 Approved Budget	Variance from 2023 Budget	% Budget Used	% Budget Used 2022	Additional comments
Council - General	20,935	26,499	(5,564)	79.0%	71.7%	Mileage & subsistence, training, telephone, insurance under budget
Councillor - Division 1	46,839	52,377	(5,538)	89.4%	92.9%	
Councillor - Division 2	49,790	52,377	(2,587)	95.1%	86.0%	
Councillor - Division 3	49,971	53,575	(3,604)	93.3%	93.1%	
Councillor - Division 4	49,079	52,377	(3,298)	93.7%	93.0%	
Councillor - Division 5	48,901	52,377	(3,476)	93.4%	91.3%	
Councillor - Division 6	46,036	52,377	(6,341)	87.9%	88.1%	
Councillor - Division 7	52,330	56,822	(4,492)	92.1%	95.1%	
Total	363,881	398,781	(34,900)	91.2%	90.2%	

TRANSPORTATION SERVICES		2023 Year to Date Actuals	2022 Approved Budget	Variance from 2023 Budget	% Budget Used	% Budget Used 2022	Additional Information
TRANSPORTATION GENERAL	Revenue	(281,202)	(319,387)	38,185	88.0%	91.5%	
	Expenses	713,845	841,142	(127,297)	84.9%	90.3%	
	Net	432,642	521,755	(89,113)	82.9%	89.7%	Nothing unusual
PW SHOP	Revenue	(268,024)	(224,275)	(43,749)	119.5%	94.3%	
	Expenses	666,424	720,440	(54,016)	92.5%	108.6%	
	Net	398,400	496,165	(97,765)	80.3%	115.6%	Nothing unusual
GRAVEL PROGRAM	Revenue	(1,000,000)	(1,000,000)	-	100.0%	101.3%	
	Expenses	2,487,673	2,439,552	48,121	102.0%	95.3%	
	Net	1,487,673	1,439,552	48,121	103.3%	73.6%	Nothing unusual
GENERAL ROAD MAINTENANCE	Revenue	(1,890)	-	(1,890)	0.0%	0.0%	
	Expenses	795,517	761,715	33,802	104.4%	112.3%	
	Net	793,627	761,715	31,912	104.2%	112.3%	Nothing unusual
GRADERS	Revenue	(6,615)	(4,000)	(2,615)	165.4%	212.3%	
	Expenses	1,981,472	2,103,481	(122,009)	94.2%	101.1%	
	Net	1,974,857	2,099,481	(124,624)	94.1%	100.9%	Nothing unusual

Unaudited - This report has been prepared on a modified cash basis. Not all receivables and payables are accrued monthly.

CULVERTS	Revenue	-	-	-	0.0%	0.0%	
	Expenses	90,538	214,903	(124,365)	42.1%	67.4%	
	Net	90,538	214,903	(124,365)	42.1%	67.4%	Some activity to date
BRUSH CONTROL	Revenue	-	-	-	0.0%	0.0%	
	Expenses	76,432	101,391	(24,959)	75.4%	65.0%	
	Net	76,432	101,391	(24,959)	75.4%	65.0%	Nothing unusual
DRAINAGE	Revenue	-	-	-	0.0%	0.0%	
	Expenses	28,951	49,885	(20,934)	58.0%	116.8%	
	Net	28,951	49,885	(20,934)	58.0%	116.8%	Nothing unusual
BRIDGE MAINTENANCE	Revenue	-	-	-	0.0%	0.0%	
	Expenses	14,580	90,910	(76,330)	16.0%	45.7%	
	Net	14,580	90,910	(76,330)	16.0%	45.7%	Limited activity to date
DUST CONTROL	Revenue	(113,323)	(63,800)	(49,523)	177.6%	115.2%	Sales higher than anticipated
	Expenses	163,677	110,840	52,837	147.7%	89.2%	
	Net	50,354	47,040	3,314	107.0%	53.4%	
HAMLET STREETS	Revenue	-	-	-	0.0%	0.0%	
	Expenses	121,799	130,610	8,811	93.3%	68.9%	
	Net	121,799	130,610	8,811	93.3%	68.9%	Nothing unusual
TOTAL TRANSPORTATION SERVICES	Revenue	(1,671,055)	(1,611,462)	(59,593)	103.7%	100.2%	Overall, transportation services is 8.1% under budget, resource allocation between programs shows under in some programs and over in others
	Expenses	7,140,909	7,564,869	(423,960)	94.4%	96.8%	
	Net	5,469,854	5,953,407	(483,553)	91.9%	94.8%	
Taxes Rec 2023	Outstanding	1,887,305	1 & 2 years o/s	1,036,869	54.9%		31-Dec-23
Taxes Rec 2022	Outstanding	1,755,077	1 & 2 years o/s	769,459	43.8%		31-Dec-22
Utilities Rec 2023	Outstanding	75,771	Over 30 days	10,415	13.7%		31-Dec-23
Utilities Rec 2022	Outstanding	71,635	Over 30 days	11,968	16.7%		31-Dec-22

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2023 Capital Projects Progress Report

CAPITAL PROJECTS	Project ID	Project Status	Approved Budget	YTD Actuals Dec 31,2023	% Used	Remaining Budget	Comments
ADMINISTRATIVE SERVICES							
<u>Building</u>							
Administrative Building Renovations	2110	Complete	102,689	121,937.95	118.7%	(19,249)	Motion#255-2023
Front desk Protection Safety Barriers	2203	Complete	35,000	24,095.75	68.8%	10,904	Motion#220-2022
Council Chamber Audio Video Equipment	2304	Complete	20,000	20,710.31	1.03552	(710)	Motion#40-2023, Balance from Operations per Policy #5.10
AGRICULTURAL SERVICES							
<u>Vehicles & Equipment</u>							
Unit 121 Light Vehicle Replacement	2301	Complete	76,000	69,452.64	91.4%	6,547	Under budget
ASB Shop Safety Upgrades	2303	In Progress	17,371	3,465.00	2301	13,906	Risk Pro Credit funding
COMMUNITY & RECREATION SERVICES							
<u>Facilities & Parks</u>							
Commercial Zero Turn Mower	2302	Complete	15,000	25,325.00	168.8%	(10,325)	Funded by Operations,Policy #5.10
PROTECTIVE SERVICES							
<u>Fire Services</u>							
Clyde Tender Replacement Unit# 25	2210	Complete	92,870	94,524.93	101.8%	(1,655)	Funded by Operations,Policy #5.10
Fire vehicles Tablets & software MRF	2305	Cancelled	30,000	-	0.0%	30,000	
AFRRCS RADIOS	2306	Complete	114,000	108,920.48	95.5%	5,080	Under budget
TRANSPORTATION & UTILITIES							
<u>Vehicles & Equipment</u>							
Grader Replacement # 1418	2205	Complete	475,000	475,000.00	100.0%	-	On Budget
Grader Replacement # 1419	2206	Complete	475,000	475,000.00	100.0%	-	On Budget
Grader Replacement # 1420	2207	Complete	475,000	475,000.00	100.0%	-	On Budget
Grader Replacement # 1421	2208	Complete	475,000	475,000.00	100.0%	-	On Budget
Grader Replacement # 1422	2209	Complete	475,000	475,000.00	100.0%	-	On Budget
Unit 124 Light Vehicle Replacement	2307	Complete	60,000	53,952.38	89.9%	6,048	Under Budget
Unit 132 Light Vehicle Replacement	2308	Complete	60,000	53,952.38	89.9%	6,048	Under Budget
Unit 134 Light Vehicle Replacement	2309	Complete	60,000	53,952.38	89.9%	6,048	Under Budget

Unaudited



2023 Capital Projects Progress Report

CAPITAL PROJECTS	Project ID	Project Status	Approved Budget	YTD Actuals Dec 31,2023	% Used	Remaining Budget	Comments
<u>Roads</u>							
Highway 44 Intersection Improvement	2214	In Progress	500,000	-	0.0%	500,000	Motion#225-2021
2023 Shoulder Pull Program	2310	Complete	780,258	517,823.60	66.4%	262,434	Under Budget
<u>Bridges</u>							
2022 Bridge Program	2215	In Progress	858,746	566,485.02	66.0%	292,261	In Progress
2023 Bridge Program	2311	In Progress	832,441	14,087.20	1.7%	818,354	Engineering to date
<u>Water</u>							
Valve Replacement Program	2134	Not Started	50,000		0.0%	50,000	
Busby WaterTruck Fill Upgrade-P1	2313	Not Started	37,500		0.0%	37,500	
Vimy Lift Station Pump Replacement	2314	Complete	22,000	21,489.57	97.7%	510	Under Budget
Generators-Busby-Pibroch-Dapp	2315	Complete	132,000	126,625.22	95.9%	5,375	Under Budget
<u>Airport</u>							
Airport Runway Overlay and Lighting	2312	In Progress	333,333	50,915.94	15.3%	282,417	Advance 170K Airport STIP Funding
TOTAL 2023 BUDGET			\$ 2,552,532	1,096,496.79	43.0%	\$ 1,456,035	
TOTAL CARRY FORWARD PROJECTS			\$ 4,051,675	3,206,218.96	79.1%	\$ 845,456	
TOTAL CAPITAL PROJECTS			\$ 6,604,207	4,302,715.75	65.2%	\$ 2,301,491	

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Unaudited



WESTLOCK COUNTY - RESERVES - DECEMBER 31, 2023
DRAFT - UNAUDITED

DESCRIPTION	2023 BUDGET	Balance January 1, 2023	Transfer Out	Transfer In	Balance Dec 31, 2023
OPERATING RESERVES					
2.1 - GENERAL OPERATING	4-0100-710	(3,878,793.72)	57,963.00	(12,262.68)	(3,833,093.40)
Minimum 2% of current year operating expenses					
No Maximum	18.5%				
20,732,641.00					
2%					
414,652.82					
FCSS Budget Increase Motion#153-2023	17,211		17,211.00		
Asset Retirement Obligation Motion	20,000		19,000.00		
Election cost Allocation	(7,210)			(7,210.00)	
Additional Community Grant	75,000		21,752.00		
Fund Budget 2023 Deficit (\$126K Road Res)	455,947		-		
Transferred Unused Carry Forward Funds	Per Policy			(5,052.68)	
2.2 - FINANCIAL STABILIZATION	4-0100-721	(2,105,620.94)	-	(104,649.36)	(2,210,270.30)
Min 5% of current year operating expenses					
Max 10% of current year operating expenses	10.7%				
\$20,732,641.00					
5%					
\$1,036,632.05					
Interest per policy	(81,760)			(104,649.36)	
2.3 - COMPUTER REPLACEMENT	4-0100-722	(129,837.07)	17,714.99	(34,780.00)	(146,902.08)
Min 20% of replacement cost					
Max 80% of replacement cost	58.8%				
250,000.00					
20%					
50,000.00					
Computer/IT Replacement	29,580		17,714.99		
Councillor Ipads or laptops- Annual Contribution	(1,750)			(1,750.00)	
Server replacement- Annual Contribution	(10,530)			(10,530.00)	
Computer replacement -Annual contribution	(22,500)			(22,500.00)	
2.4 - CARRY FORWARD RESERVE	4-0100-712	(139,805.84)	83,184.76	(31,455.79)	(88,076.87)
Min \$0 if no carryforward projects					
Max to be determined by value of c/f					
Long Island Lake Disposition of land ownership	7,500		1,968.00		
Improvement at Rainbow Park	15,000		-		
Long Island Lake improvements	13,775		-		
LUB update and MDP Amendment	34,385		25,612.50		
Economic development advertising	35,000		21,458.42		
Strategic Planning Funds	8,145		8,145.00		
Tri-Council Christmas	1,470		1,470.00		
Maps - County land	4,000		4,000.00		
CAO Services cell phones replacement	2,400		2,400.00		
Safety Services cell phone replacement	1,200		1,200.00		
Luced Invoice Fire Dept	2,800		2,800.00		
Act Fact invoice Fire dept	5,670		5,670.00		
Trinus Laptop replacement	6,061		6,060.84		
Ag Services - In Service Training	2,400		2,400.00		
WCB Rebate	-			(11,955.79)	
Admin Bldg Hedge Trimming & Clean Up	-			(5,000.00)	
Communication Plan Initiative	-			(14,500.00)	



WESTLOCK COUNTY - RESERVES - DECEMBER 31, 2023
DRAFT - UNAUDITED

DESCRIPTION	2023 BUDGET	Balance January 1, 2023	Transfer Out	Transfer In	Balance Dec 31, 2023
2.5 - GRAVEL RECLAMATION RESERVE	4-3200-711	(250,000.00)	-	-	(250,000.00)
Min \$0					
Max \$250,000 for each gravel pit					
Fund reclamation	-		-		
Annual contribution	-		-		
2.6 - ROAD MAINTENANCE RESERVE	4-0100-723	(1,024,216.79)	-	(73,132.89)	(1,097,349.68)
Min \$500,000					
Max \$1,000,000					
Gravel royalties	(35,000)			(73,132.89)	
Draw down to balance 2023 budget	126,000		-		
2.7 - EMERGENCY MANAGEMENT RESERVE	4-2300-711	(337,397.28)	-	-	(337,397.28)
Min \$200,000					
Max \$400,000					
Dedicated for Disaster Services only to qualify for provincial aide					
No budgeted activity	-		-	-	
2.8 - CEMETERY PERPETUAL CARE RESERVE	4-5600-710	(30,053.08)	-	(6,348.63)	(36,401.71)
Min \$0					
Max \$50,000					
Interest on reserve per policy	(1,040)			(1,723.51)	
Cemetery plot fees	(1,800)			(3,825.12)	
Perpetual care fund	(800)			(800.00)	
2.9 - ECONOMIC DEVELOPMENT RESERVE	4-6400-710	(275,801.99)	-	-	(275,801.99)
Min \$100,000					
Max \$500,000					
Fund Economic Development	100,000		-		
2.10 - INSURANCE CONTINGENCY RESERVE	4-1200-711	(23,716.95)	-	(9,146.40)	(32,863.35)
Min \$0					
Max \$50,000					
RMA Insurance Rebate - per Policy 5.17/2.10.2	Per Policy		-	(9,146.40)	
TOTAL OPERATING RESERVES		(8,195,243.66)	158,862.75	(271,775.75)	(8,308,156.66)



WESTLOCK COUNTY - RESERVES - DECEMBER 31, 2023
DRAFT - UNAUDITED

DESCRIPTION	2023 BUDGET	Balance January 1, 2023	Transfer Out	Transfer In	Balance Dec 31, 2023
CAPITAL RESERVES					
3.1 - GENERAL CAPITAL RESERVE	4-0100-711	(501,093.23)	10,000.00	(24,904.33)	(515,997.56)
Min \$500,000					
Max \$1,000,000					
Interest per policy	Per Policy			(24,904.33)	
Highway 44 Intsct Imprv.Project#2214-to Cap. WIP	10,000		10,000.00		
3.2 - CAPITAL WORK IN PROGRESS	4-0100-727	(917,559.00)	185,558.52	(10,000.00)	(742,000.48)
Min \$0 if no carryforward projects					
Max to be determined by value of c/f					
Admin Building Renovations #2110	102,689		102,689.00		
Fire Station 6 Water Supply #2111	12,000		-		
Clyde Tender Replace Unit #25, #2210	82,870		82,869.52		
Highway 44 Intersection Improvement #2214	490,000			(10,000.00)	
Gravel Truck Replace #1324, #2201	180,000		-		
Valve Replacement Program # 2134	50,000		-		
3.3 - FIRE VEHICLE REPLACEMENT RESERVE	4-0100-724	(124,142.20)	108,920.48	(28,634.00)	(43,855.72)
Min \$100,000					
Max \$1,000,000					
Fire vehicle /equipment replacement	(23,750)			(23,750.00)	
Fire vehicle Tablets & Software MRF #2305	30,000		-		
AFRRCS RADIOS	114,000		108,920.48		
Unit#18 Sales Proceed	-			(4,884.00)	
3.4 - EQUIPMENT REPLACEMENT RESERVE	4-0100-660	(5,359,552.04)	350,015.00	(314,125.50)	(5,323,662.54)
Min \$1,000,000					
Max \$8,000,000					
CPO - annual contribution vehicle, AFRACS	(8,060)			(8,060.00)	
Health & Safety vehicle replacement	(2,500)			(2,500.00)	
PW vehicle / equipment replacement	(226,250)			(226,250.00)	
PW shop / equipment replacement	(17,000)			(17,000.00)	
Water vehicle / equipment replacement	(2,500)			(2,500.00)	
Waste vehicle, equipment & trailers replacement	(6,500)			(6,500.00)	
Agricultural vehicle / equip replacement	(17,450)			(17,450.00)	
Recreation/community vehicle replacement	(2,500)			(2,500.00)	
Unit 121 Light Vehicle replacement #2301	76,000		69,452.64		
Commercial Zero Turn Mower #2302	15,000		15,000.00		
Unit 124 Light Vehicle replacement #2307	55,000		42,972.38		
Unit 132 Light Vehicle replacement #2308	55,000		39,165.38		
Unit 134 Light Vehicle replacement #2309	55,000		36,799.38		
StandbyGenerators-Busby-Pibroch-Dapp#2315	132,000		126,625.22		
Council Chamber Audio Video Equipment #40-	20,000		20,000.00		
Unit#114 Sales proceed	-			(4,793.00)	
Unit#114 Sales proceed	-			(15,425.00)	
Fuel tanks Sales Proceed	-			(11,147.50)	
3.5 - BUILDING MAINTENANCE RESERVE	4-0100-725	(144,199.80)	43,344.70	(34,155.00)	(135,010.10)



WESTLOCK COUNTY - RESERVES - DECEMBER 31, 2023
DRAFT - UNAUDITED

DESCRIPTION	2023 BUDGET	Balance January 1, 2023	Transfer Out	Transfer In	Balance Dec 31, 2023
Min \$100,000 Max \$2,000,000					
Admin Bldg Safety Barriers Motion# 220-2022	35,000.00		24,095.75		
Flood damage repair - administration building	19,248.95		19,248.95		
Long Island Lake	(3,750)			(3,750.00)	
Ski Chalet	(12,500)			(12,500.00)	
Administration building	(17,905)			(17,905.00)	
3.6 - MUNICIPAL RESERVES (CASH-IN-LIEU)	4-6100-720	(305,687.72)	-	(20,229.14)	(325,916.86)
Min \$0 Max \$500,000					
Interest on reserve per policy	(13,000)			(15,431.14)	
Subdivisions	-			(4,798.00)	
3.7 - UTILITIES CAPITAL RESERVE	4-4100-715	(414,056.89)	21,489.57	(33,250.00)	(425,817.32)
Min \$0 Max \$1,000,000					
Capital projects Allocation	(33,250)			(33,250.00)	
Busby Water Truck Fill Upgrade #2313	37,500		-		
Vimy Lift Station Pump replacement #2314	22,000		21,489.57		
3.8 - SPECIAL LEVY RESERVE	4-4100-711	(53,659.03)	-	-	(53,659.03)
Min \$0 Max \$200,000					
No activity	-				
3.9 - AIRPORT CAPITAL RESERVE	4-3300-710	(350,208.28)	-	(40,862.08)	(391,070.36)
Min \$0 Max \$1,000,000					
Airport equipment replacement	(3,750)			(3,750.00)	
Airport 2023 Surplus	-			(37,112.08)	
Airport Runway Overlay & Lighting #2312	333,333				
3.10 - INDUSTRIAL PARK RESERVE	4-6600-710	(394,510.13)	91,663.11	(88,115.49)	(390,962.51)
Min \$0 Max \$1,000,000					
Industrial Park Land Purchase #12-2023	-		91,663.11		
Industrial Park Feasibility Study	100,000		-		
Industrial Lot sale Net Proceed				(88,115.49)	
3.11 - LAND BANK RESERVE	4-6602-711	(175,914.20)	-	-	(175,914.20)
Min \$0 Max \$3,000,000					
No budgeted activity	-				
TOTAL CAPITAL RESERVES		(8,740,582.52)	810,991.38	(594,275.54)	(8,523,866.68)
TOTAL RESERVES	2,437,130	(16,935,826.18)	969,854.13	(866,051.29)	(16,832,023.34)