



growing opportunity



2022

Interim Operating & Approved Capital Budget



Message from the Chief Administrative Officer



I am pleased to present Westlock County's 2022 Interim Operating and Approved Capital Budget. In the last budget, Council was faced with difficult decisions for service delivery options that acknowledge the County's financial position. These decisions reflect commitment to ratepayers and the continued efforts to maintain service levels as COVID-19 evolves with impacts on the daily lives of residents. Our focus now becomes kick-starting the economy and breathing new life into the County.

Reactivating economic activities through the exploration of development opportunities in the County and regionally is crucial and will set the stage for future progress. Many exciting possibilities are available to the County and its partners with thoughtful planning and strategic collaboration. Improving the way we do business will support this growth, and Administration continues to streamline operations and find efficiencies.

As the 2022 Interim Operating and Approved Capital Budget illustrate, the County's current financial position is strongly influenced by revenue shortfalls. Assessment continues to decrease for non-residential tax revenue. The result of that drop has meant that even before the 2022 budget process began, the County was in a loss situation. Just to break even with a 0% tax increase, a \$289,000 or 2.5% mill rate increase is required. To further complicate the position, Provincial grant reductions are impacting revenues the County has relied on for critical projects and operations, and future funding is uncertain. The County must also shift budgets to accommodate downloads from the Province for various services, such as policing.

Due to continued revenue declines, the 2022 budget must close a \$1 million gap to balance the budget and achieve a 0% tax increase. To do this, Administration recommended a reduction to the Shoulder Pull Program, a reallocation of grant funding, and a practical mill rate increase.

The 2022 budget is a reflection of current financial realities—but with sound financial decisions, dedication to quality services, and an eye to the future, we can address revenue shortfalls and prepare the County for future development and growth. Sustainable revenue strategies will build momentum and guide us into a position of long-term success.

Kayleena Spiess
Chief Administrative Officer

Budget Document Guide



A How-To Guide for Understanding Westlock County's Budget

The annual budget is one of the County's most important guiding documents. It is developed by Administration and approved by Council each year to support the delivery of programs and services important to citizens. The budget allocates the resources required to progress toward achieving Council's priorities and their vision for the community.

The intent of this document is to assist Council in making decisions that maximize value with limited resources, and to provide citizens with a simple and understandable overview of the County's budget. It offers meaningful information that describes the difficult choices involved in municipal budgeting. The document addresses these specific questions:

- How is the budget funded?
- How are community priorities supported through spending?
- What do citizens receive for their tax dollars?
- What successes has the County achieved?
- What challenges is the County facing?



Head to the [Strategic Guidance](#) section for information about the public engagement procedures, documents, legislation and policies that guide budget development.



Head to the [Providing Quality Services](#) section for information about the types of services the County provides and the challenges it faces in doing so.



Head to the [Operating Budget Highlights](#) section for budget information on sources of revenue, expenses understanding your tax bill , value provided for tax dollars and more.



Head to the [Fees, Rates & Charges Schedule](#) to view updated fees and charges for various programs and services.



Head to the [Divisional Budgets](#) section for information about specific divisions and departments, including their operating successes, challenges, opportunities and priorities.

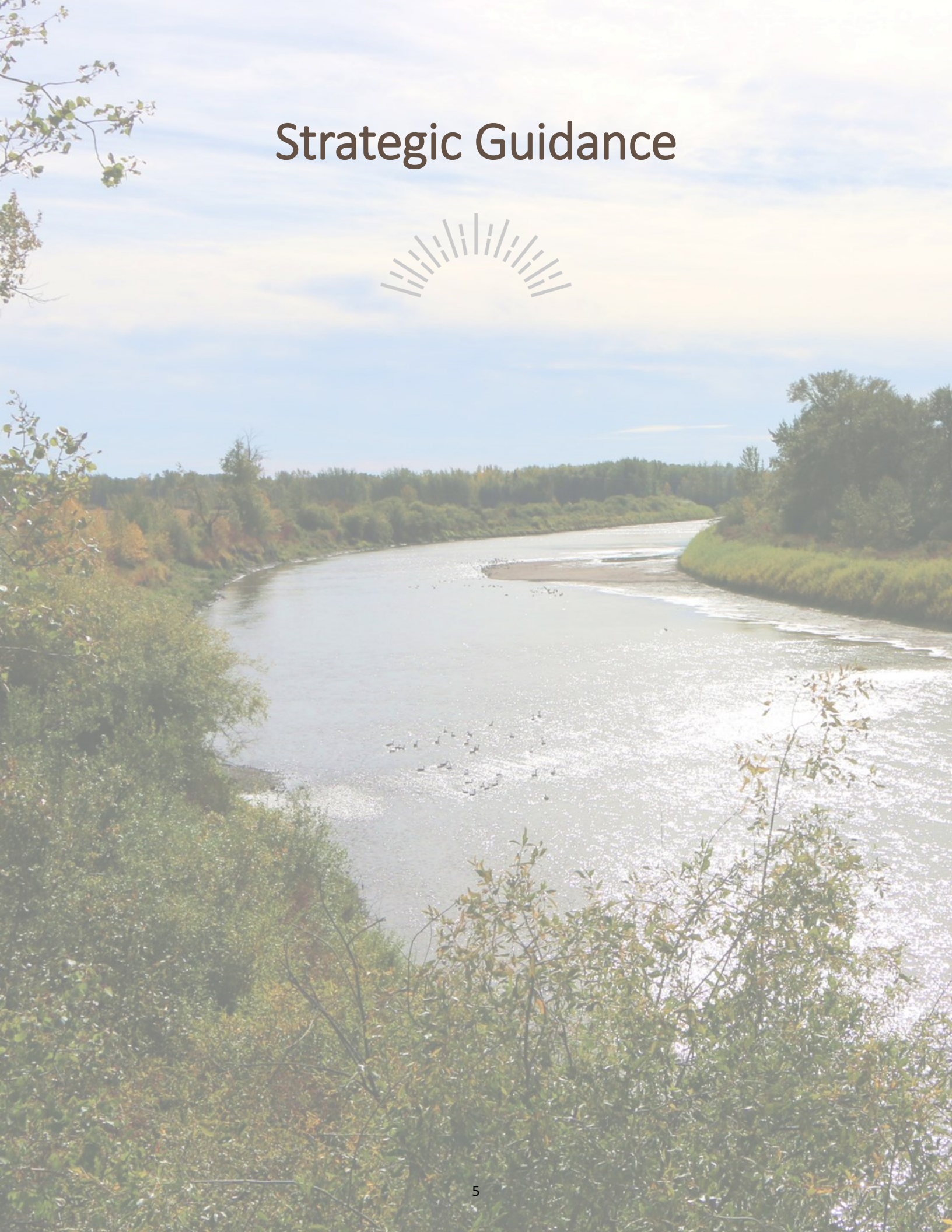


Head to the [Capital Budget Highlights](#) section for information on capital projects, challenges and priorities.



Head to the [Capital Business Cases](#) section for supplemental information on specific capital projects.

Strategic Guidance



Growing Opportunity: Current 2019-2024 Strategic Plan

The current 2019-2024 Strategic Plan, *Growing Opportunity*, outlines the County’s vision, mission and values intended to inspire everyone in Westlock County to consider how we can work together to achieve our vision for the future. In 2022, a consultant will support the new Council in updating the Strategic Plan to identify County Council’s long-term priorities and goals.

Our Vision—*What we want Westlock County to look like in the future*

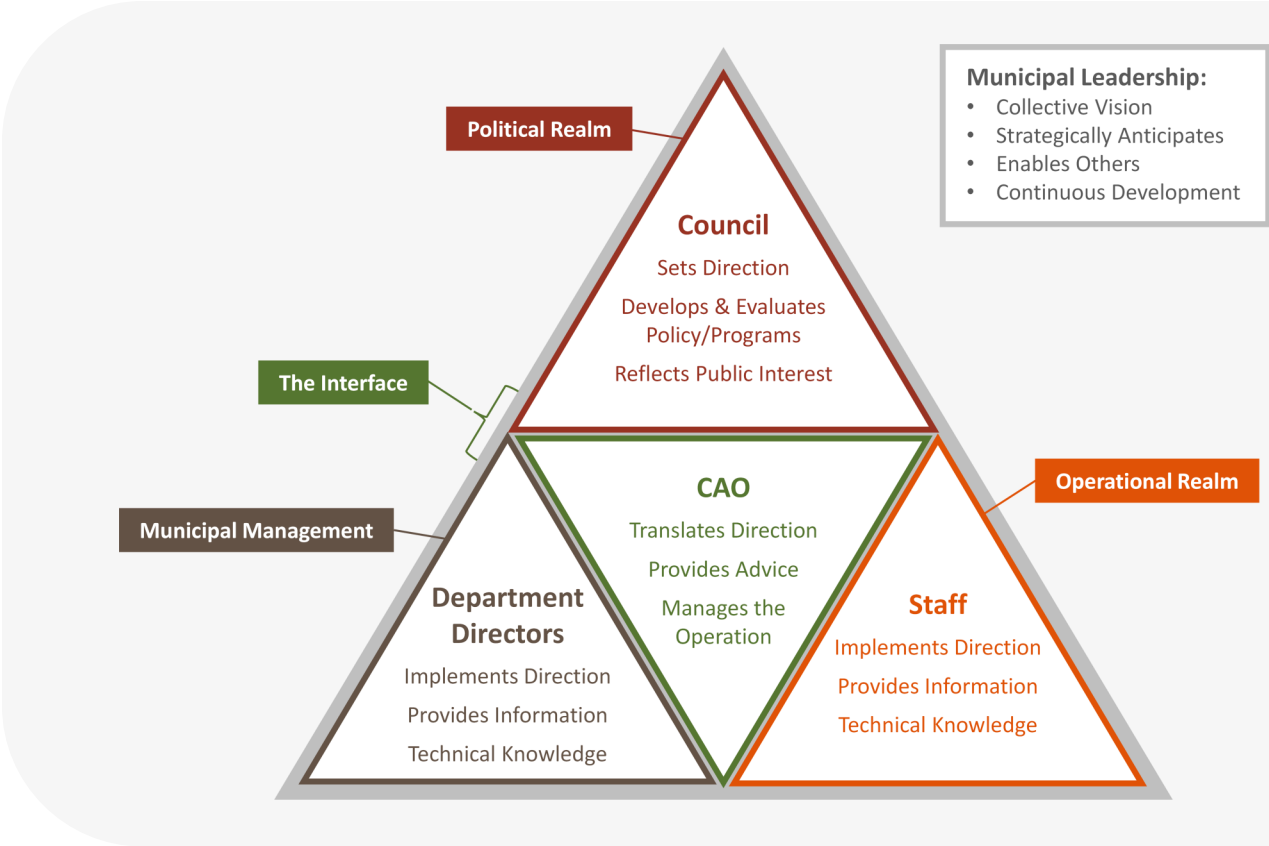
A prosperous rural community focusing on people, quality of life and diverse economic opportunities.

Our Mission—*The County’s role in achieving this vision*

To provide municipal programs, services and infrastructure our citizens depend on to support their well-being in the most efficient and effective manner possible.

Our Values—*The values which guide how we think and act*

We listen with respect and open minds, provide well-intended honest input, rely on evidence and expertise, support continuous improvement, and are accountable for our decisions.



Community engagement

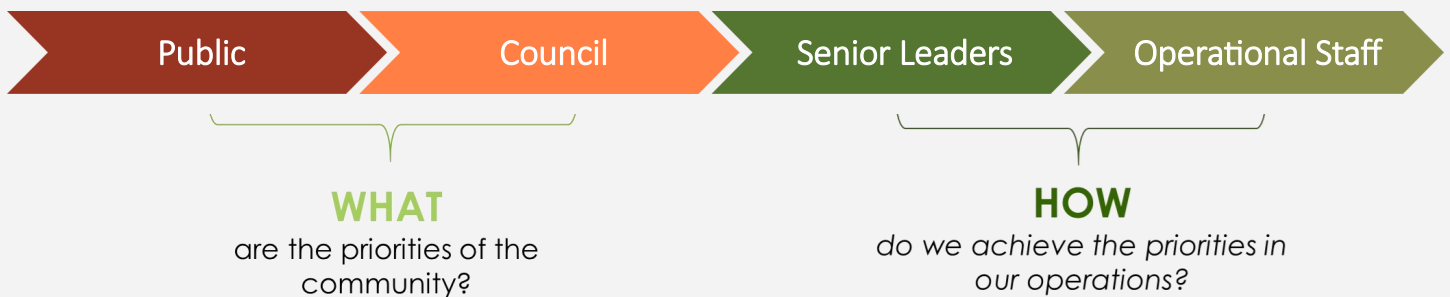
Public engagement plays an essential role in shaping Westlock County’s budget. Both Council and staff understand the value of public input into the many projects, policies and initiatives that the County implements throughout the year. The County seeks to improve upon communications and maintains a consistent approach to engagement with the public:

To connect with the public, Council:

- Engages with members of the public every step of the way
- Hosts open houses to collect public opinion on upcoming projects or service delivery changes
- Continues ongoing, on-call support to listen to and address public issues or concerns
- Commits to strategic planning and alignment with strategic priorities

To connect with the public, Administration:

- Recognizes communication as a strategic priority and strives to better inform the public
- Surveys the community on specific topics, such as changes in services and taxes and assessment
- Communicates through different platforms to reach a diverse demographic, such as through social media, mail-outs, and newspaper advertisements
- Tracks service requests to address concerns
- Answers calls from concerned residents
- Manages complaints through bylaws and enforcement



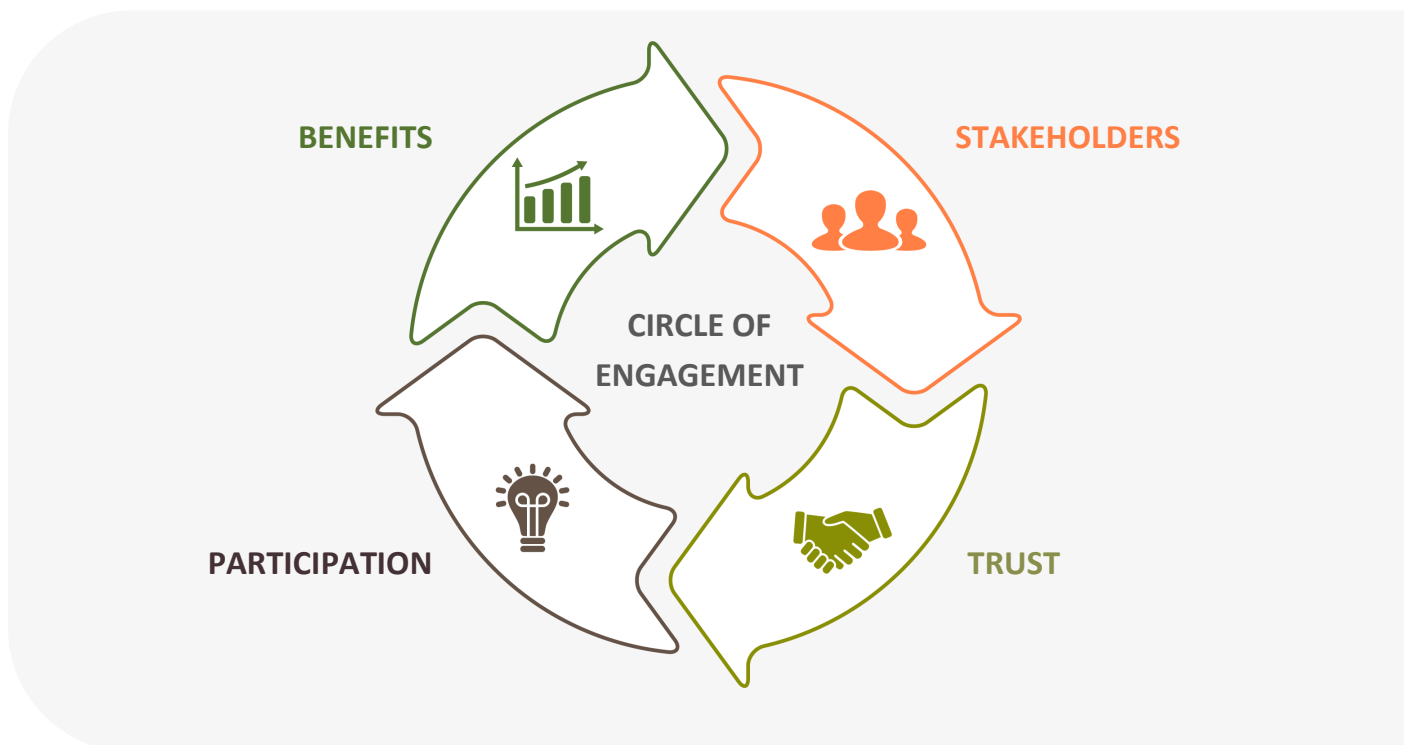
What we've heard—*Community engagement results*

Municipalities are under constant pressure to restrict budgets in response to economic fluctuations, shifts in revenues and funding, and other dynamic factors. The County is continually evaluating spending and looking for efficiencies. But just as County Council and staff have a major role to play in this process, so too do the County's ratepayers. Participation in community engagement allows Council and Administration to allocate resources to areas that ratepayers have defined as priorities. Municipal service delivery is at its best when it is clearly led by the voices of the public. Through various communication channels, we have heard what residents have to say about transportation, communications, and solid waste costs. Administration is working toward improving these as part of our operational plan.

What we need from you—*A vision for the future*

Moving forward, the County is seeking input regarding the public's vision for the future. What do you want the County to be? What do we want to evolve into as a community? Ongoing community engagement opportunities—such as the Westlock County Community Engagement Survey—help to guide the County in developing a vision for the future. Council and Administration need the public's perspective and outlook to guide strategic development.

Ratepayers are encouraged to watch for future engagement opportunities on the newly developed website (westlockcounty.com) and updates on social media.



Corporate business planning

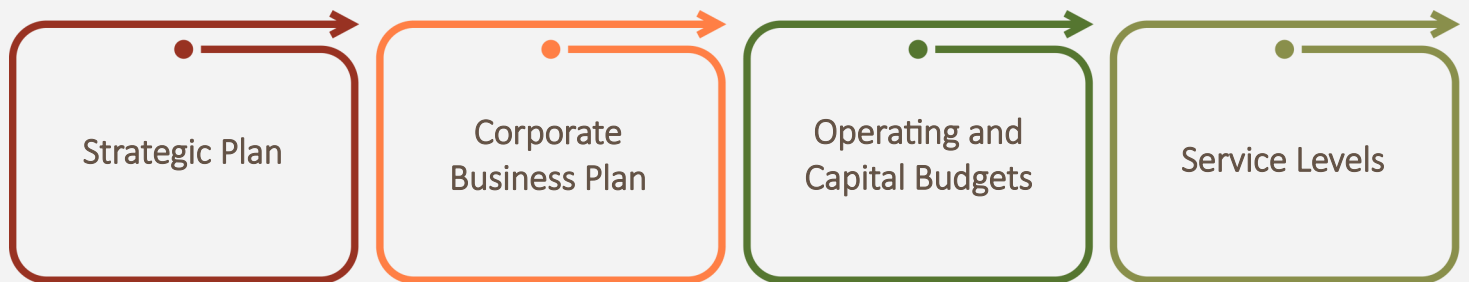
Interpreting Council’s guidance and strategizing the future

In partnership with the community, Westlock County’s new Council will develop an updated Strategic Plan as an aspirational document to define a vision for the future. Bringing the strategic plan to life requires a bridge for Administration to put the document into action through everyday operations. A corporate business plan is that bridge—an internal business document that guides the organization to link planning to budgeting and to achieve the priorities outlined in the strategic plan.

In 2022, Westlock County Council will complete a new Strategic Plan to build the foundation for moving forward in the process of completing a corporate business plan, a guiding document for operations that will produce short-term goals to advance Council’s strategic priorities. The objective is to refine the strategic goals into a 4-year plan that will be reviewed and updated on a 4-year cycle.

The corporate business plan will:

- **Link business planning and budgeting** by addressing strategic business goals with budget requirements.
- **Create an integrated, long-term process** that will allow the organization to mitigate risks, plan for the future, provide solutions to financial challenges, and prioritize and streamline service delivery to find efficiencies.
- **Allow us to measure our success** through key performance indicators that will hold us accountable and measure performance in strategic priority areas.



Compliance with legislation

Alberta's *Municipal Government Act* requires each municipality to prepare operating and capital budgets for each calendar year. Budgets must include estimated revenues to fund estimated expenditures for operating and maintenance of the municipality.

Alberta's *Municipal Government Act* also legislates the broad purpose of the County:

- Provide good government
- Foster the well-being of the environment
- Provide services, facilitates or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality
- Develop and maintain safe and viable communities
- Work collaboratively with neighbouring municipalities to plan, deliver, and fund inter-municipal services

There are many other provincial and federal acts that also govern the County's actions, and provide other legislated frameworks to follow. They include, but are not limited to:

- *Local Authorities Election Act*
- *Labour Standards Code*
- *Occupational Health and Safety Act*
- *Freedom of Information and Protection of Privacy Act*
- *Safety Codes Act*
- Quality Management Plan (QMP) - Planning & Development / Fire Discipline
- *Water Act*
- *Environmental Protection and Enhancement Act*
- *Species at Risk Act*
- *Weed Control Act*
- *Animal Health Act*
- *Agriculture Pests Act*
- *Soil Conservation Act*

Providing Quality Services

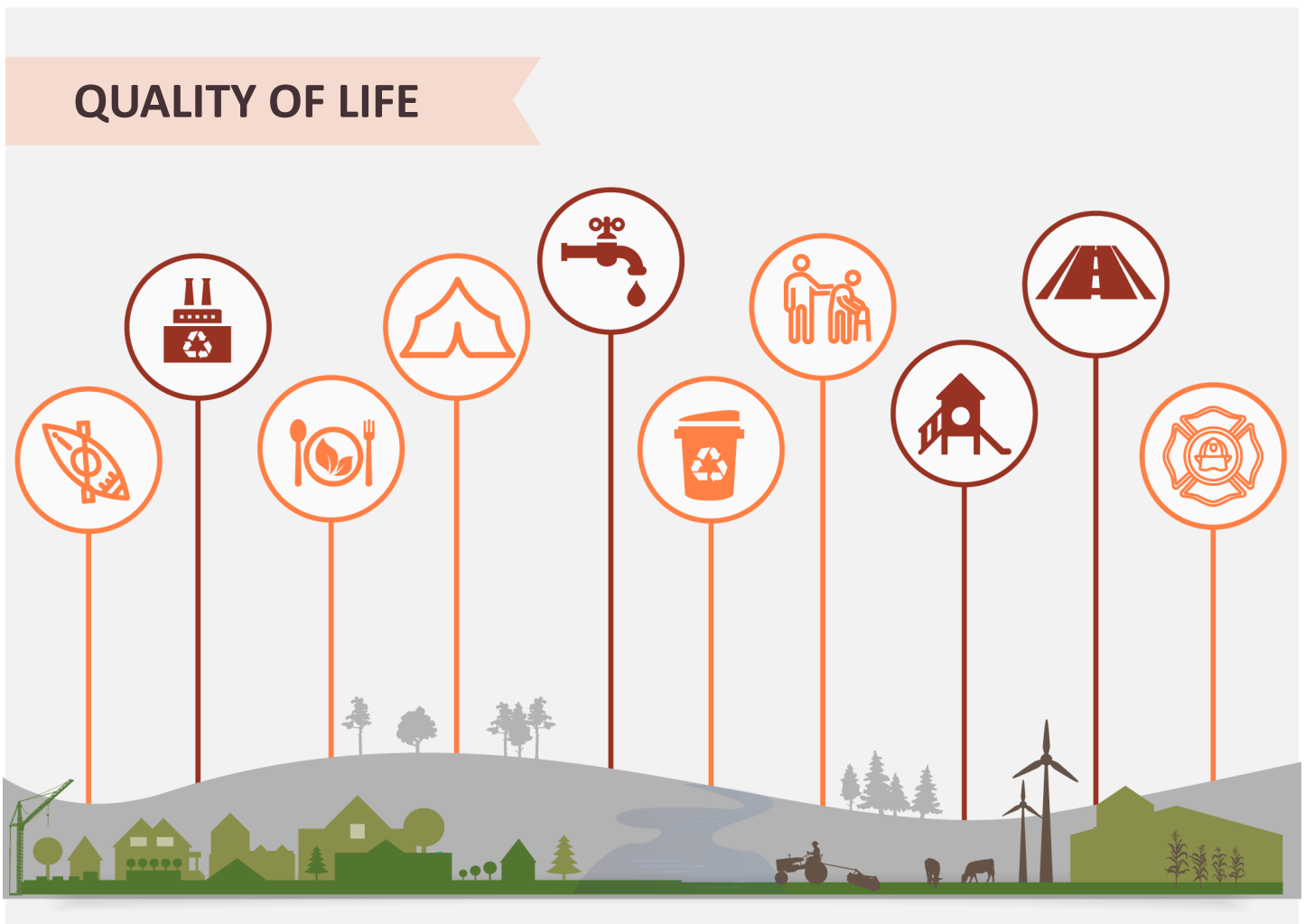


Providing quality of life

Municipalities support ratepayers every day

Municipalities are in the business of providing quality of life—developing and maintaining the infrastructure and services the public requires on a daily basis. This includes both “hard” and “soft” infrastructure. Hard infrastructure refers to the large, physical assets necessary for society to function, such as roads and water infrastructure. Soft infrastructure refers to the institutions that support economic and social activity, such as the system of government, schools, law enforcement and the economic system.

It is critical for municipalities to balance resource allocation to both hard and soft infrastructure to meet the various needs of the public. Without adequate planning and coordination to develop this balance, the sustainability of the community is at risk. Balancing quality hard and soft infrastructure services creates a community that is attractive and inviting to its residents, visitors and potential investors.



Serving our hamlets

Westlock County consists of over 3,100 square kilometers and 9 hamlets—Busby, Dapp, Fawcett, Jarvie, Nestow, Pibroch, Pickardville, Tawatinaw, and Vimy. The County provides and supports various services to its hamlets and the County’s population of just over 7,200 people. The hamlets are urban centres that provide unique opportunities for people to live, work and play in the County, and bring different service requirements than rural areas. There is a strong need to strategize growth in these areas, and to address issues such as school closures, unsightly properties, and rising crime, to keep these as thriving and inviting spaces for residents and visitors.

Hamlet	Water and Sewer																		
	Lift station	Lagoon	Private sewage disposal system	Regional water line	Piped potable water	Private wells	Fire hall	Transfer station	Waste Collection	Library	School	Community hall	Ball diamonds	Outdoor rink	Arena	Golf course	Playground	Campground	Ski resort
Busby		●		●			●	●	●		●	●	●				●		
Dapp	●	●			●				●		●	●	●						
Fawcett		●			●		●		●	●		●	●		●	●	●	●	
Jarvie		●			●		●	●	●	●		●	●				●	●	
Nestow			●			●													
Pibroch		●			●			●	●			●							
Pickardville		●		●			●		●			●	●				●		
Tawatinaw			●			●												●	●
Vimy	●	●		●				●	●			●	●	●			●		

● = County-owned and operated ● = Operated by Hamlet / Library Board
 ● = Provincially operated ● = Operated by community groups / private business

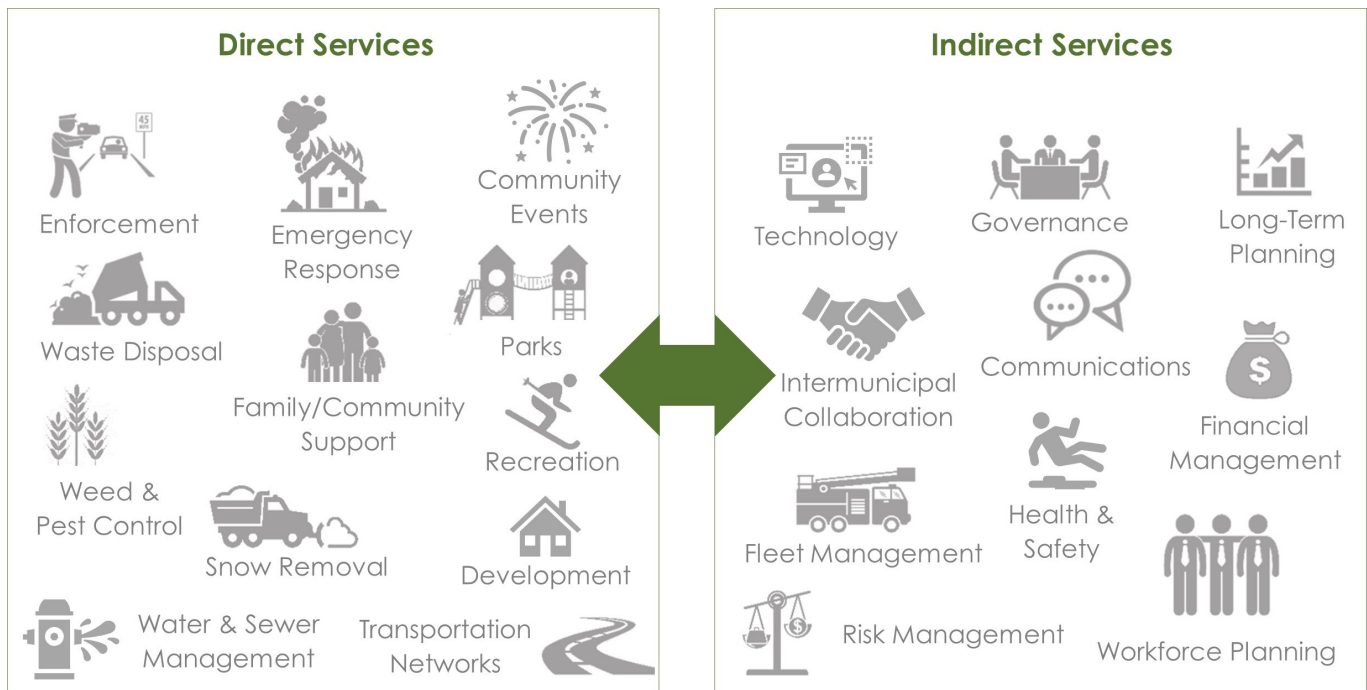
Providing services to Westlock County

Direct and indirect service delivery

Every day the citizens of Westlock County can see their tax dollars hard at work. In a typical day most residents will use clean water from their taps, flush wastewater down their drains, dispose of garbage and recycling for pickup, and drive roads to and from work or school. They may visit a park or cemetery, participate in a community event or borrow a book from the library. They will likely see a fire truck, enforcement vehicle or an ambulance pass by them, and know that if needed, these services are available to keep them safe 24 hours a day, 7 days a week.

These services that citizens can see in their daily lives—“direct services”—are made possible by the less visible, but equally as critical, “indirect services”. Examples of indirect services include support of Council meetings and regional partnerships, technology to enable projects and records management, communications with the public and Council, maintenance of the County’s fleet of vehicles and equipment, planning for development, and the management of staff and financial resources.

General service delivery relies on both direct and indirect services—the connection between them is continuous and neither service type exists without the other.



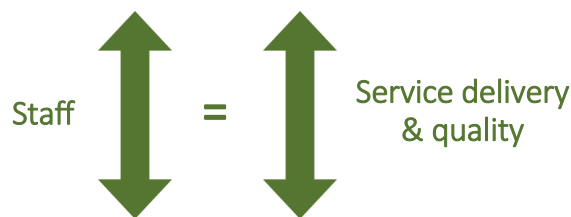
Service delivery challenges

Every municipality is different and has different needs, resources, priorities, and challenges. While Westlock County strives to provide the highest quality services to its citizens with limited resources, the municipality is not without challenges. A number of internal and external factors influence the County’s ability to offer programs and services.

Municipal service delivery relies heavily on adequate staff, whether it be to clear snow, organize recreational activities or strategize financial solutions. Without adequate staffing, the quality and frequency of services can drop dramatically. Currently, every one employee at Westlock County contributes to over eleven programs or services.

As a result of minimized staff resources, the County must choose to either allocate more staff resources (hire) or reduce and prioritize services to allocate resources to the areas of most importance to the community.

Given that operations at the County are people-oriented to support service delivery, human resources can come from internal staffing or specialized contractors. In-house resources are ideal for operational services. These staff members can be cross-trained and provide great benefit to the organization. Contracted resources give the County an opportunity to succeed in very specialized tasks, such as legal expertise, strategic planning, community engagement and communications, without paying the costs of hiring permanent staff members in those specialty areas. Most municipalities maintain a blend of both in-house and contracted resources to support long-term success.



The number of staff directly affects the quality and frequency of service delivery.

Improving the way we do business—successes

The County is committed to continuous improvement to maintain sustainable service delivery and address the challenges it faces. A multi-pronged approach to improvements includes:

Restructuring the organization

Administration has been restructuring how the County delivers services by designing business units based on the functions they deliver. The ongoing restructuring creates efficiencies, streamlines leadership, and helps the County to improve performance in service areas.

Addressing workplace culture issues

Administration continues to move forward in improving staff wellbeing and engagement. Through the Health and Safety Policy, the County strives to minimize negative workplace experiences from internal and external influences to repair the culture and bring direction, trust and support to staff. Efforts to improve workplace culture are underway and will continue for long-term success. Solving workplace culture issues will take time and consistency.

Exploring economic development options

The County is facing significant revenue declines with declining non-residential assessment, shifts in grant funding, and a declining population. Administration has been diligently cutting expenses for the last five years and has reached a point where current service delivery is unsustainable without more financial resources. To offset residential and farm taxes, the County must plan for alternative options for revenue, such as:

- **Economic development and diversification**—New and different industries would bring a more sustainable and diversified tax base and reduce the County’s reliance on the oil and gas industry.
- **Development of the industrial park**—Having the services, land and tools available to attract business is critical for expansion. A feasibility study will help to define how to invest in the industrial park to promote long-term success.
- **Tourism**—Drawing visitors to the area would strengthen the region’s local economy, enhance the community’s livability for residents and increase commercial businesses.

The Regional Economic Development Advisory Committee (REDAC) initiated a Regional Economic Development Plan to highlight opportunities in Westlock County and area and to support strategic planning. This function will bring clarity to the vision for Westlock County, help to unite the organization on the path to achieving economic development priorities, and allow the County to measure its success.

Communicating effectively

The development of a new website will streamline access to critical information, and more regular posting on social media and other channels will keep ratepayers up to date. While recognizing that some paper mailouts are still required, they are being minimized due to high costs.

Intermunicipal relations

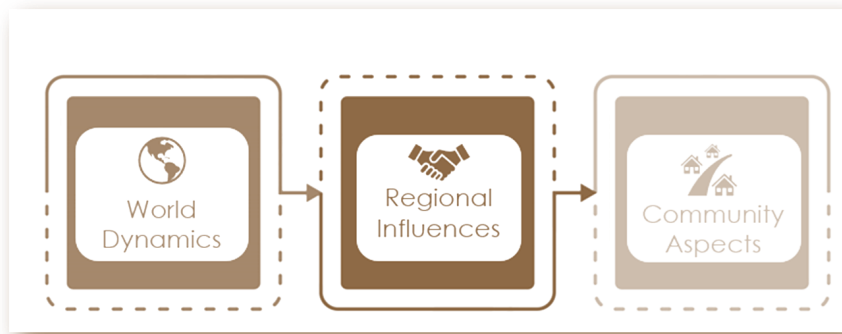
Meetings between the CAOs and key staff of Westlock County, the Town of Westlock and the Village of Clyde have recently allowed the communities to address values and leadership, cost-sharing of services, and strategies for progress. Tri-Council meetings among the communities have added further to this, and provided direction for progress in the region. This is an important step toward greater intermunicipal collaboration. Working with various partners has allowed Westlock County to access grant funding to support regional projects.

Operating Budget Highlights



The budget process—how we build an informed budget

When building the municipal budget, Westlock County Administration examines three areas of influence that bring challenges and opportunities to Westlock County. These are world dynamics, regional influences, and community aspects.



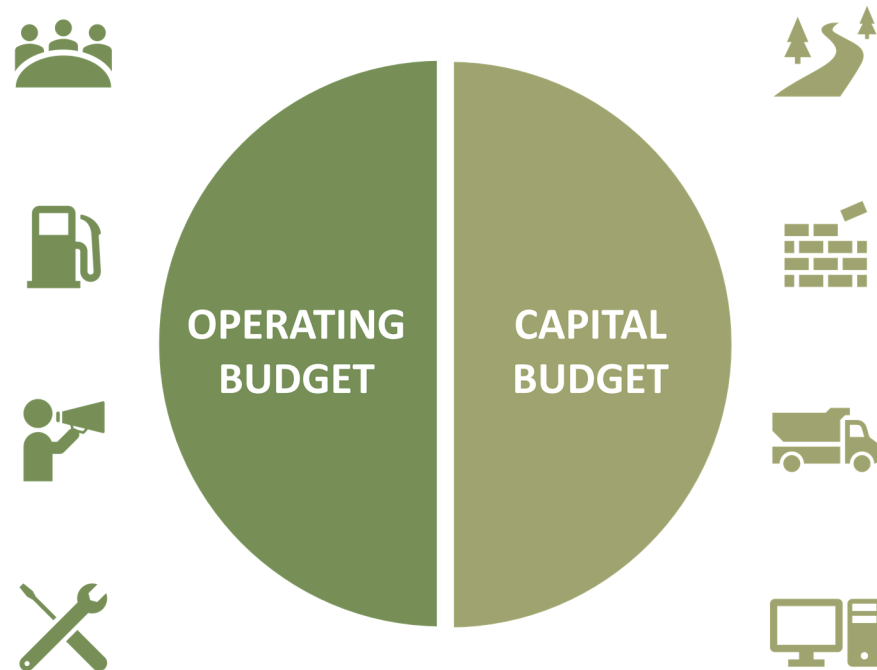
Exterior influences, such as Canada’s economy and provincial legislation and funding structures, impact the County’s budget. Community-level aspects, such as population, tax revenues, operational costs and community demands, guide budget decisions.

<p>1</p> <p>Population</p> <ul style="list-style-type: none"> • Increase/decrease in population • Demographic – age factors for consumer spending – senior housing, youth recreation etc. 	<p>2</p> <p>Capital Assets</p> <ul style="list-style-type: none"> • Includes growth/maintenance: roads, sewer, water, sidewalks/trails, parks, machinery, equipment, facilities • Development & Service Threshold • Asset Management • Land Requirements 	<p>3</p> <p>Social Concerns</p> <ul style="list-style-type: none"> • Crime • Homelessness • Addictions • Domestic Violence • Abuse
<p>4</p> <p>Community Demands</p> <ul style="list-style-type: none"> • Increase service delivery • New services • Low tax rate • Value add events (New Years/Canada Day) 	<p>5</p> <p>Resource Availability</p> <ul style="list-style-type: none"> • Tax split – residential/linear etc. • Tax projection & elasticity (5 yr. min.) • Utilities, fees, rates & charges (Current /growth) • Grants, reserves, debt capacity 	<p>6</p> <p>Operational Costs</p> <ul style="list-style-type: none"> • Development growth = volume for services deliver • Inflation – salaries, fuel, materials/supplies etc. • Service growth = added costs (salaries, utilities etc.)
<p>7</p> <p>Technology</p> <ul style="list-style-type: none"> • Constant demand to keep up • Increased costs – equipment implementation, training etc. • Efficiencies – less paper trails, organization, real-time results 	<p>8</p> <p>Political / Organizational Culture</p> <ul style="list-style-type: none"> • Elections – constant change • Leadership / management changeover • "Recycled" strategic planning • Community groups / halls etc. • Workforce planning 	<p>9</p> <p>Environmental Issues</p> <ul style="list-style-type: none"> • Climate change / resiliency • Added costs – comply with environmental legislation • Reduce ecological footprint – green energy • Natural disaster preparation / mitigation

Various studies, indexes and assessments are reviewed to inform the operating and capital budget process. This helps the County to prepare for current or forecasted budget pressures and needs. Under the *Municipal Government Act*, the County is required to produce a 3-year operating budget and a 5-year capital budget.

The **Operating Budget** provides for the ongoing daily operations of the municipality in providing essential services. Examples of operating costs include maintenance and repair costs, utilities, salaries and wages, materials and supplies, advertising and marketing, telecommunications, and contracted services.

The **Capital Budget** provides for the development of new infrastructure and investments in the long-term fixed assets required for daily operations and service delivery. Investing in capital is necessary for attracting and supporting growth, increasing productivity, and safeguarding high quality services. Capital includes items such as new water lines or roadway infrastructure, buildings, vehicles, equipment and technology.

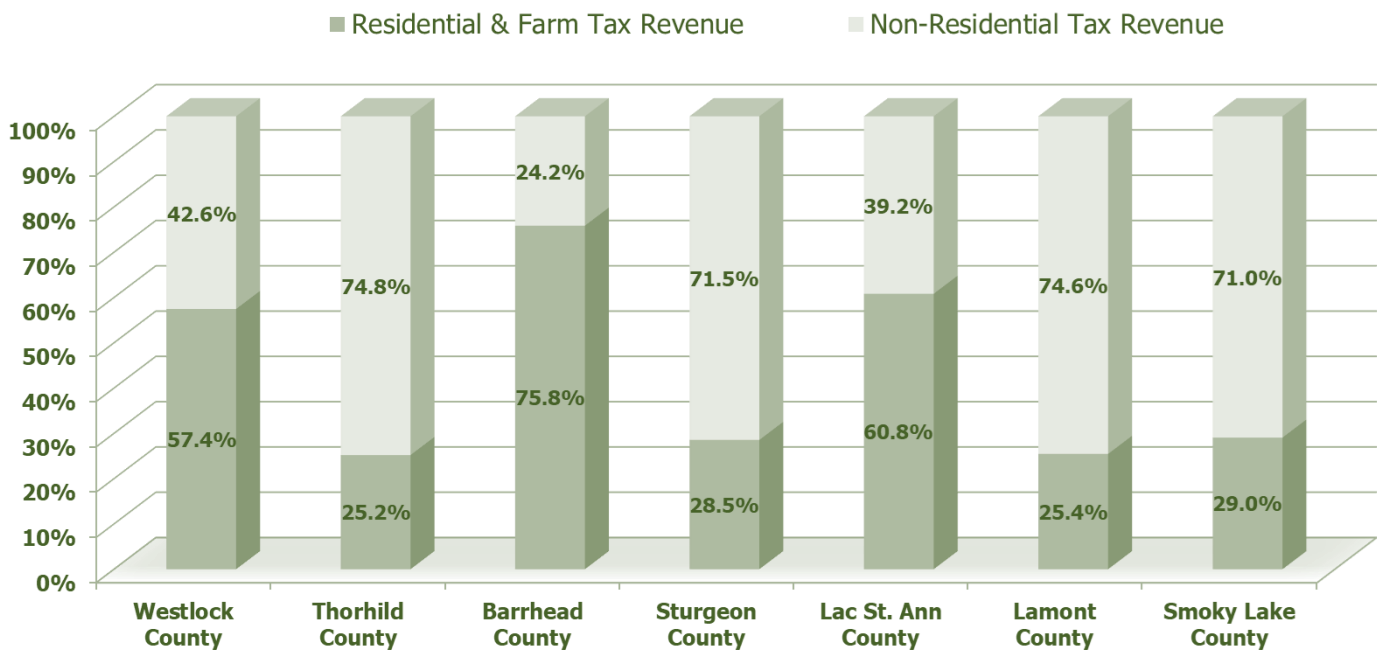


Why are taxes high in Westlock County?

While some may consider the County’s taxes to be high in comparison with other municipalities in the area, it is important to note that municipal finances are complex and each municipality is unique. For example, in terms of revenue, some municipalities have many commercial and industrial properties (non-residential) that contribute to their tax base, which helps to keep residential property taxes low. In terms of expenses, municipalities deliver varying levels and types of services. The costs to clear snow or apply gravel, for example, will be greater for a municipality with an expansive road network compared to a municipality that has fewer roads to maintain.

The County’s current tax base is composed of 58% residential/farmland and 42% non-residential. In the last 5 years, the County’s tax increases have not always kept up with the loss in assessment, thus creating decreases to the overall municipal tax levy fund in some years.

Tax Distribution Comparison with Other Municipalities (2019)



Source: Municipal Affairs Audited Financial Statements / Tax Rate Bylaws

In the past six years, the tax rate has risen. However, the rate has not always kept up with the loss of assessment, which causes a drop in revenue. So even as the mill rate goes up, there is still a budget shortfall. In addition, inflation costs minimize the overall municipal levy.

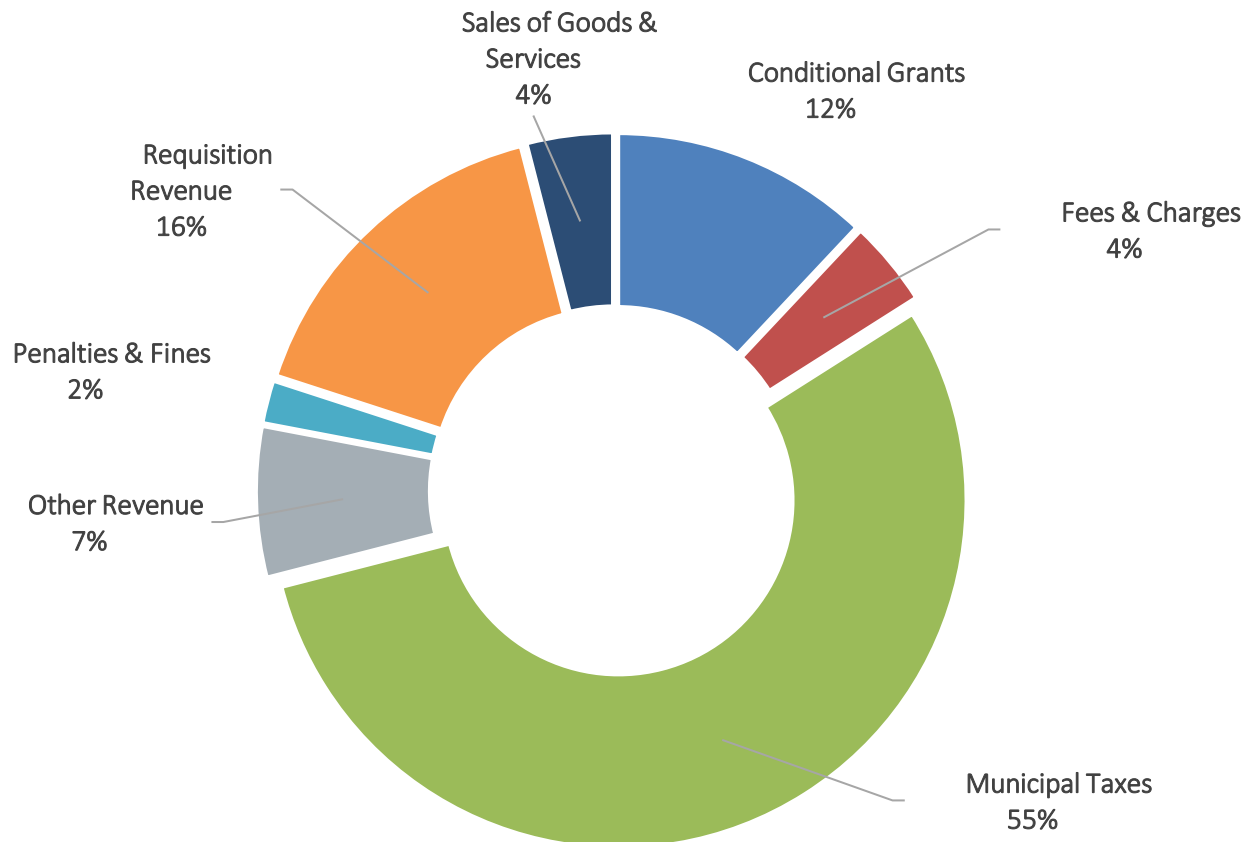
As a result, overall budget increases have not been fully funded by tax increases. For example, with a 0% Mill Rate change in 2022, the result is a loss of approximately \$289,000 in tax revenue due to assessment loss. These losses can only be covered by tax increases or by pulling from reserves or grant funding, which is not sustainable in the long term.

History of Tax Increases

Budget Year	Mill Rate Increase	\$ Municipal Levy Change	% Municipal Levy Change
2016	3.0%	(152,775)	(1.4%)
2017	2.3%	(204,180)	(1.9%)
2018	3.5%	469,326	4.4%
2019	4.0% / 3.5% (Res & Farm/Non-Res)	406,787	3.7%
2020	0.96%	(214,552)	(1.9%)
2021	2.0% / 14.4% (all categories/farm only)	372,822	3.3%
2022*	0.0%	(289,000)	(2.5%)
*2022 projections and proposals only			

Where the money comes from

Revenue generation is always a challenge for municipalities. Westlock County works diligently to balance revenues and costs and provide the highest quality services to citizens, based on the unique nature of the County's funding sources and expenses. The County receives its revenue from several sources, which are listed below.



- **Conditional grants**—Agriculture Service Board and Municipal Sustainability Initiative
- **Fees and charges**—Connections, developments, agreements, disposals, infrastructure charges—water/wastewater, permits, service calls, equipment rentals, recreational fees—campsites/rentals, sewer fees, and waste collection
- **Internal Charges**—Charges between departments for equipment and public works shop
- **Penalties and fines**—Enforcement fines and penalties
- **Municipal tax**—Local improvement taxes (hamlets), drilling tax and property taxes (residential, farmland, commercial, linear, industrial)
- **Requisitions revenue (provincial)**—Designated industrial, schools and senior housing (although this is a revenue, requisitions are directly paid out as an expense)
- **Sales of goods and services**—Sales of goods and services
- **Transfers from reserves**—Transfers from operating and capital reserves
- **Other revenue**—Interest earned, cost recovery, investment interest, loan recovery

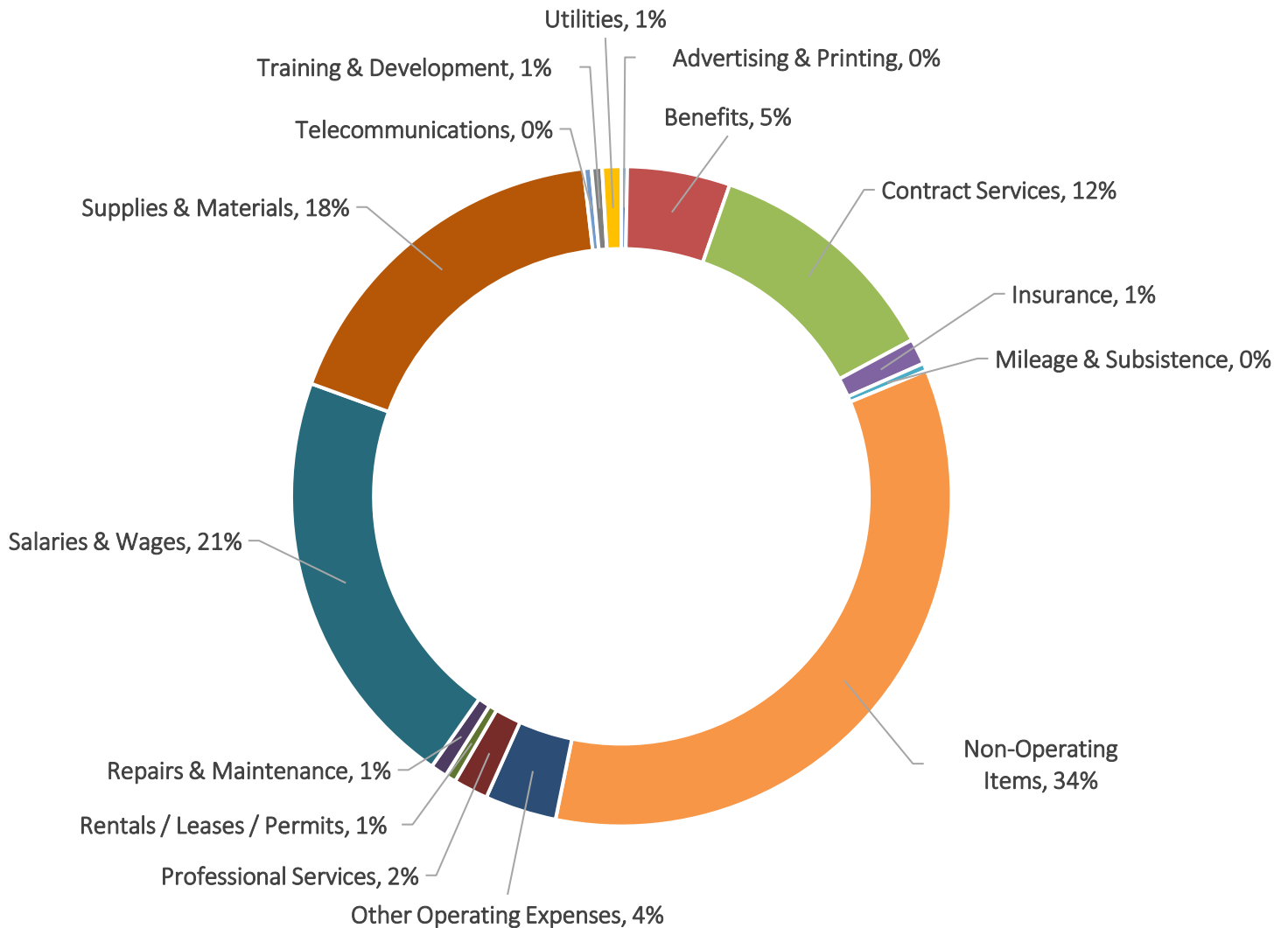
Where the money goes

Operating expenses—directly related to business operations

Operating expenses are directly related to the operation of programs and services. Although the global economy has been in a downturn, the cost of products and supplies continues to rise—this is known as inflation. The municipality’s inflation rate budgeted for 2%, based on the Municipal Price Index (MPI). This increase is not the same as the Consumer Price Index (CPI), which is forecasted at 4% for 2022. The 2022 Budget has included all known inflation factors. Operating expenses include:

- **Advertising and printing**—Advertising, printing, promotional items
- **Benefits**—Employer benefit contributions
- **Contract services**—Contracted and hired services
- **Insurance**—Property and vehicle insurance
- **Mileage and subsistence**—Mileage, meals and accommodation costs associated with travelling
- **Professional services**—External auditing services, assessment services, legal fees and engineering fees
- **Rentals/leases/permits**—Equipment rentals, permits, and leased equipment/property
- **Repairs and maintenance**—Equipment repairs, building and railway maintenance
- **Salaries and wages**—Full-time and part-time salaries/wages and seasonal staff wages
- **Supplies and materials**—Office supplies, postage, maps, signs, personal protective equipment, IT hardware/software, fuels/chemicals/oil/petroleum products, freight, equipment parts, culverts, grader blades, salt materials and gravel usage
- **Telecommunications**—Telephones, radios, cellphones and internet charges
- **Training and development**—Workshops, conferences and memberships
- **Utilities**—Power, gas, water, and sewer/wastewater
- **Other operating expenses**—Other miscellaneous operating expenses including tippage fees, garbage collection, water testing, recycling fees, reclamation activity, special events, debt interest, banking charges and interest, cost of land sales and water resales

Expenses by Type



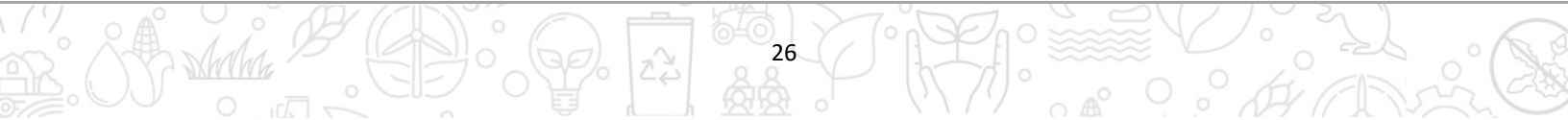
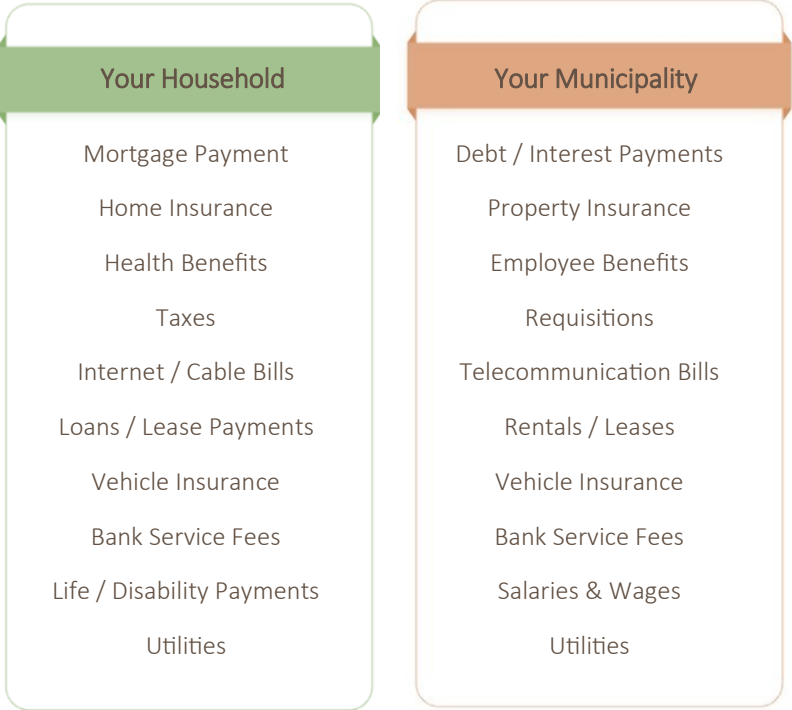
Non-operating expenses—indirectly related to operations

Other administrative costs that the municipality is faced with are indirectly related to the operation of services and are sometimes uncontrollable. These items are:

- **Bad debt**—Uncollectable taxes
- **Grants and contributions**—Contributions to fire calls, community groups and Town of Westlock
- **Other non-operating items**—Internal charges, debt principle payments, tax rebates and cancellations
- **Other transfers**—Transfers to internal operating, capital purchases and capital fund
- **Transfers to reserves**—Transfers to operating and capital reserves

Understanding fixed costs

Municipal finance is very similar to managing personal or family finances, but on a much larger scale. Expenses must balance with revenue, and the essentials must be prioritized. In the case of municipal finance, services must be provided to citizens and there are many fixed costs that are influenced by factors outside of the municipality's control.



Where did we start?

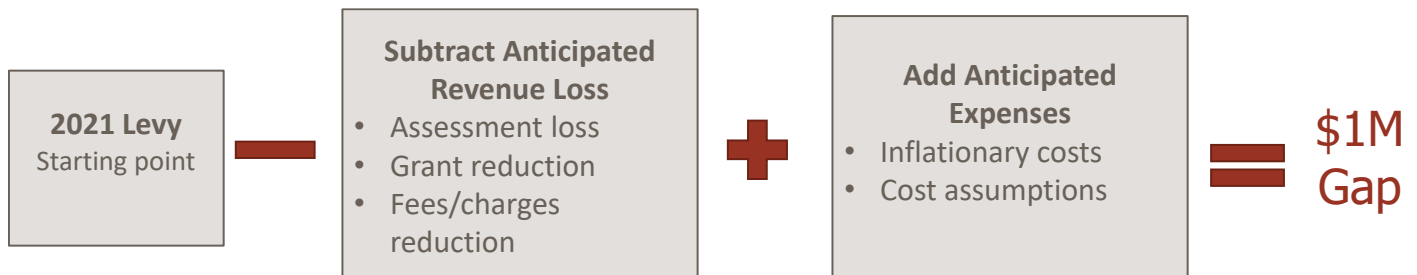
When municipalities are building their budgets, many market factors aren't certain, such as insurance increases, or changes in fuel costs. Municipalities must make assumptions about what cost and revenue realities they can expect. The best practice is to budget for the worst scenario to ensure service levels and ratepayers are supported. Some years, when those worst-case scenarios do not occur, municipalities experience budget surpluses as a result of budgeting for forecasts.

Part of the budgeting process is defining what's known as "the gap". The gap refers to the difference between forecasted revenues and forecasted expenses—or the amount of money the County needs to come up with to maintain current service levels.

Anticipated Revenue and Expenses

Revenue	Assumptions	Expense	Assumption
Linear & DIP Tax	Projected 10% assessment loss	Overall inflation	4% CPI (September 30) - budgeted 2%
Residential & Farmland	Projected 3% assessment gain	CBA agreement/COLA	TBD negotiations still underway
MSP & MOST grant	Removal of one-time grants (not provided)	Bad debt	Estimates - Oil & Gas Taxes remain uncertain
STIP grant	Unreliable (not received last year for bridges)	Service levels	Remained the same
MSI grant	Projected 40% reduction	Gravel	Confirming unit cost of gravel
Requisitions	Unknown	Insurance	Projected 20% increase
		Requisitions	Unknown

The Budget Equation



Our financial position

As mentioned, Westlock County is on an a fixed income and faces many financial obstacles from a revenue perspective including:

Loss of assessment

From an assessment perspective, three issues have been developing. First is the decline in population, which is decreasing the overall residential assessment. Since 2011, the population of Westlock County has dropped by 5.5%. Not only does population affect the assessment base but it also affects how much money the County is eligible for in grant funding, as some grants are provided on a per capita basis.

The second issue is the uncertainty of recent changes to the linear assessment model proposed by the Province of Alberta, where the County could see a large reduction in linear revenue. Linear taxes are revenues collected from companies that have linear properties in the County, such as oil and gas wells and pipelines, and power generation, power lines and utility lines.

The third issue is that non-residential assessment is declining. Given that non-residential tax is important revenue that supports municipal budgets, this is a significant factor in the County's revenue problem.

Reliance on grants

Conditional grants are another major source of revenue but is the most unpredictable. A shift in politics can quickly change how many grants are available and how much is provided to local governments. For example, Alberta's Municipal Sustainability Initiative (MSI) will come to an end in 2023-24, and this poses a major risk to the County. Next to property taxes, 12% of the operating budget is funded by conditional grants, as well as some of the capital budget. MSI will be replaced with the Local Government Fiscal Framework, which will represent an anticipated 40% funding reduction. This includes capital funding legislated under the *Local Government Fiscal Framework Act* and non-legislated operating funding. It is currently unclear how this will impact funding for municipalities that have relied on MSI funding since it was introduced in 2007. Other one-time grants, such as Alberta's Municipal Operating Support Transfer (MOST) and Municipal Stimulus Program (MSP) will also come to an end.

Limited economic development

A large portion of the County's tax ratio is agriculture or farmland properties, which have a much lower assessment and thus create less revenue. The largest portion of revenue comes from diversified industries, commercial businesses, linear properties and tourism. With the increasing loss of the linear tax levy, there is a strong need to develop and diversify the County's economy. This type of financial planning would significantly help offset the tax burden for residential and farmland ratepayers.

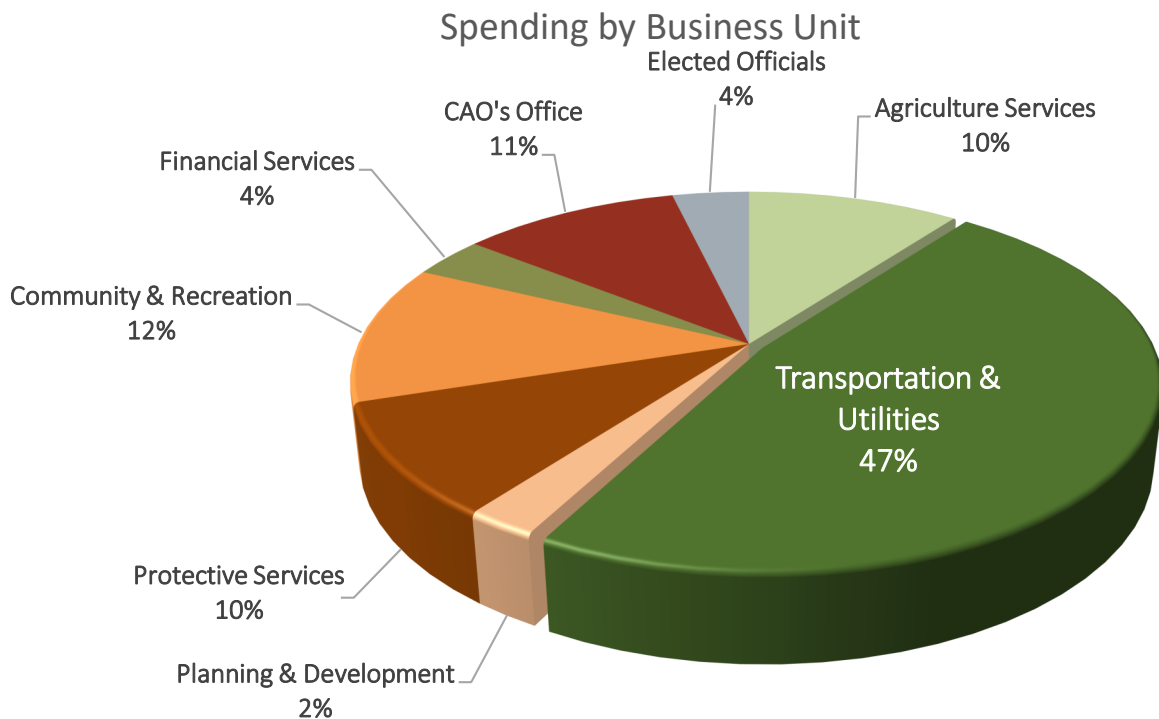
2022 Projected Municipal Operating Budget

Westlock County - Consolidated	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Conditional Grants	1,772,944	2,987,547	1,214,603		1,387,836	1,389,166	1,396,255
Fees & Charges	814,455	816,812	2,357		844,055	861,618	944,546
Internal Charges	519,088	531,672	12,584		523,076	528,306	533,589
Municipal Taxes	11,630,271	11,790,863	160,592		11,339,760	11,339,760	11,339,760
Other Revenue	4,028,148	4,029,008	860		4,151,409	4,222,499	4,295,014
Penalties & Fines	551,200	465,605	(85,595)		470,605	470,605	475,605
Sales of Goods & Services	785,413	790,886	5,473		806,589	819,479	835,227
Transfers from Reserves	338,737	384,275	45,538		29,580	30,200	62,430
Revenue	20,440,256	21,796,668	1,356,412		19,552,910	19,661,633	19,882,426
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	30,948	59,288	28,340		60,246	60,605	63,497
Benefits	1,069,159	1,048,506	(20,653)		1,071,806	1,082,672	1,093,624
Contract Services	2,212,965	2,638,145	425,180		2,172,202	2,216,073	2,255,492
Insurance	215,933	262,621	46,688		288,588	316,983	348,370
Mileage & Subsistence	85,473	77,605	(7,868)		78,582	87,477	87,420
Other Operating Expenses	737,479	730,597	(6,882)		744,147	737,966	737,315
Professional Services	408,970	353,290	(55,680)		296,755	301,669	307,574
Rentals / Leases / Permits	104,944	111,294	6,350		108,992	115,351	120,495
Repairs & Maintenance	164,587	165,947	1,360		168,349	170,222	176,168
Salaries & Wages	4,275,042	4,321,473	46,432		4,391,868	4,373,766	4,442,179
Supplies & Materials	3,588,402	4,016,480	428,078		3,703,459	3,783,890	3,929,976
Telecommunications	74,212	80,817	6,605		76,821	74,421	79,453
Training & Development	116,752	107,102	(9,650)		110,657	112,194	115,925
Utilities	195,718	194,504	(1,214)		198,504	202,675	206,055
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	106,009	17,000	(89,009)		17,000	17,000	17,000
Grants & Contributions	432,560	402,209	(30,351)		439,264	444,362	449,552
Other Non-Operating Items	5,241,097	5,335,330	94,233		5,510,082	5,385,037	5,436,669
Other Transfers	484,534	471,338	(13,196)		480,196	489,230	498,445
Transfers to Reserves	895,473	1,403,122	507,649		899,406	902,671	904,234
Total Expenses	20,440,256	21,796,668	1,356,412		20,816,924	20,874,264	21,269,442
Net Cost of Service		()	()		(1,264,014)	(1,212,631)	(1,387,016)

See notes explained on next page

2022 Municipal Operating Budget

- Note 1:** (\$150K) Municipal Operating Support Transfer one time grant removed, (\$215K) Municipal Stimulus Program one time grant removed, \$48K Fire Training Grant, Municipal Sustainability Initiative increased from \$ 1.0 M to \$ 2.0M - funds redirected from shoulder pull program and unallocated MSI
- Note 2:** Projected assessment loss of 10% Non-residential and gain of 3% Residential & Farmland
- Note 3:** (\$90K) enforcement fines reduced due to Municipal and Provincial changes
- Note 4:** (\$9K) administration building repairs carried forward reduced as nearing completion, (\$28.6K) election expenses removed, (\$50K) gravel reclamation reduced, (\$12.7K) LUB & MDP amendments partially complete, \$25K increased Economic Development Officer, \$110K introduced Industrial Park Feasibility Study, \$15K Rainbow Park purchase carried forward, (\$17.2K) ski hill deficiencies complete, \$12.5K Community Grants carried forward
- Note 5:** \$30k signage pending Economic Development plan
- Note 6:** Due to organizational structure change, wages & benefits have been adjusted, combined with changes in contracted services
- Note 7:** \$46k Communications, \$38k Information Technology, \$ 3.6k HR consulting, (\$29.4k) Custodian moved to salaries, (\$11.8K) election costs removed, \$75.4K police service, \$68.2K Fire training grant funded, (\$30k) CPO moved to salaries, (\$30K) gravel, (\$20k) bridges, (\$25k) hamlets, (\$14.5) UT AB One Call, Road Repairs, \$8K Environmental Monitoring, \$4.5 Old landfill site maintenance, \$11.3 Planning Services, (\$42.3) Planning Services, \$6.3K Beaver contract, Ec Dev (\$1.6K) printing, (\$15K) Economic Development Plan complete, \$25K Economic Development Contractor, \$110K feasibility study Industrial Park reserve funded, Long Island Lake, Rainbow Park and Spruce Island Park upgrades \$ 56K all grant dependant, (\$15k) Ski Chalet deficiencies complete, \$25K Ski Club Operating Grant (\$50K Capital removed from Grants & Contributions)
- Note 8:** Projected approximately 21% increase in insurance premiums
- Note 9:** Adjusted to reflect actuals
- Note 10:** Minimal change, includes interest on debt, water for resale, tippage fees
- Note 11:** \$15K Strategic Planning, (\$13K) Legal, (\$60.5K) Transportation & Planning services engineering
- Note 12:** Fuel and oil increase, gravel
- Note 13:** Increase telecommunications replacements
- Note 14:** Reduced to reflect better value for training dollars
- Note 15:** Reduced bad debt expense due to unexpected debt collections from oil and gas companies
- Note 16:** Ski Club capital grant removed, Community Capital Grant reintroduced, Community Grant Carried Forward
- Note 17:** Principal portion of debt
- Note 18:** Increase in Town of Westlock requisition, remove Contingency Funding



Balancing the budget

After analyzing all revenue challenges, the history of tax increases, current service expectations and fixed expenditures, it is clear that the County’s current business operations are not sustainable without modifications. In order to balance the budget and address the \$1 million gap, the 2022 Budget included the following to achieve a 0% tax increase:

- Mill Rate 0% Change = (\$289,000) Projected Tax Levy Loss**
 The budget does not include a mill rate adjustment. Each 1% mill rate increase would generate approximately \$113,000. A mill rate increase of 2.56% would generate approximately the same tax levy as 2021. Note: 5:1 tax ratio goal, currently ~ 5.5:1.
- Shoulder Pull Program deferral \$1,180,000 - \$400,000 = \$ 780,000**
 The proposed Shoulder Pull Capital Project has been reduced to \$780,000 which represents a reduction of approximately 22 km.
- Apply Unallocated MSI Grant Funds to Gravel Program = \$ 600,000**
 The budget includes an additional MSI allocation of \$ 600,000. Combined with the above shoulder pull reduction results in a total of just under \$2,000,000 of MSI application to the 2022 gravel program.

2022 Mill Rate Options	
Change %	Levy Change \$
0%	(289,000)
1%	(176,000)
2%	(63,000)
2.56%	-
3%	50,000
5%	276,000
10%	841,000

Understanding your tax bill

Taxes are an essential revenue source for the County. Tax increases are sometimes required to cover budget shortfalls. The 2022 budget represents a 0% tax increase.



Based on an average assessment of **\$436,500**, the average residential property owner will pay approximately **\$185** per month.



Based on an average assessment of **\$23,500**, the average to farmland property owner will pay approximately **\$60** per month.

Value for your dollar

It can be difficult for ratepayers to understand the array of essential services that are provided to them through their property taxes, 24/7, all year long. To put it into perspective, the average household will spend **\$185** per month on taxes. When compared to other household expenses for a similar amount, it can become clearer to see the value of property taxes:

\$185 gets the average household:

- Monthly property taxes, which include:
- Safe roads
 - Bylaw enforcement and fire and emergency services
 - Maintenance of parks, campgrounds, ski hill and other recreation facilities
 - Family and community supports
 - Flood, dust and weed control
 - Waste and recyclables collection
 - Snow removal
 - Special events and activities
 - And more...

OR

- Monthly family cell phone bill
- Monthly cable television + internet
- Dinner and a movie for a family of 4
- One week of groceries
- Monthly heating—gas + electric

Fees, Rates and Charges Schedule

As local government is seen as a public entity, municipalities are not often viewed as a business. In reality, municipalities are very much a large business and should conduct themselves as such to ensure a sustainable future. It is important to view services in light of overall benefits to citizens. In some cases, where a select few people use a program or service, subsidizing through taxes may add a significant burden to the entire population to cover costs for a small portion of the population.

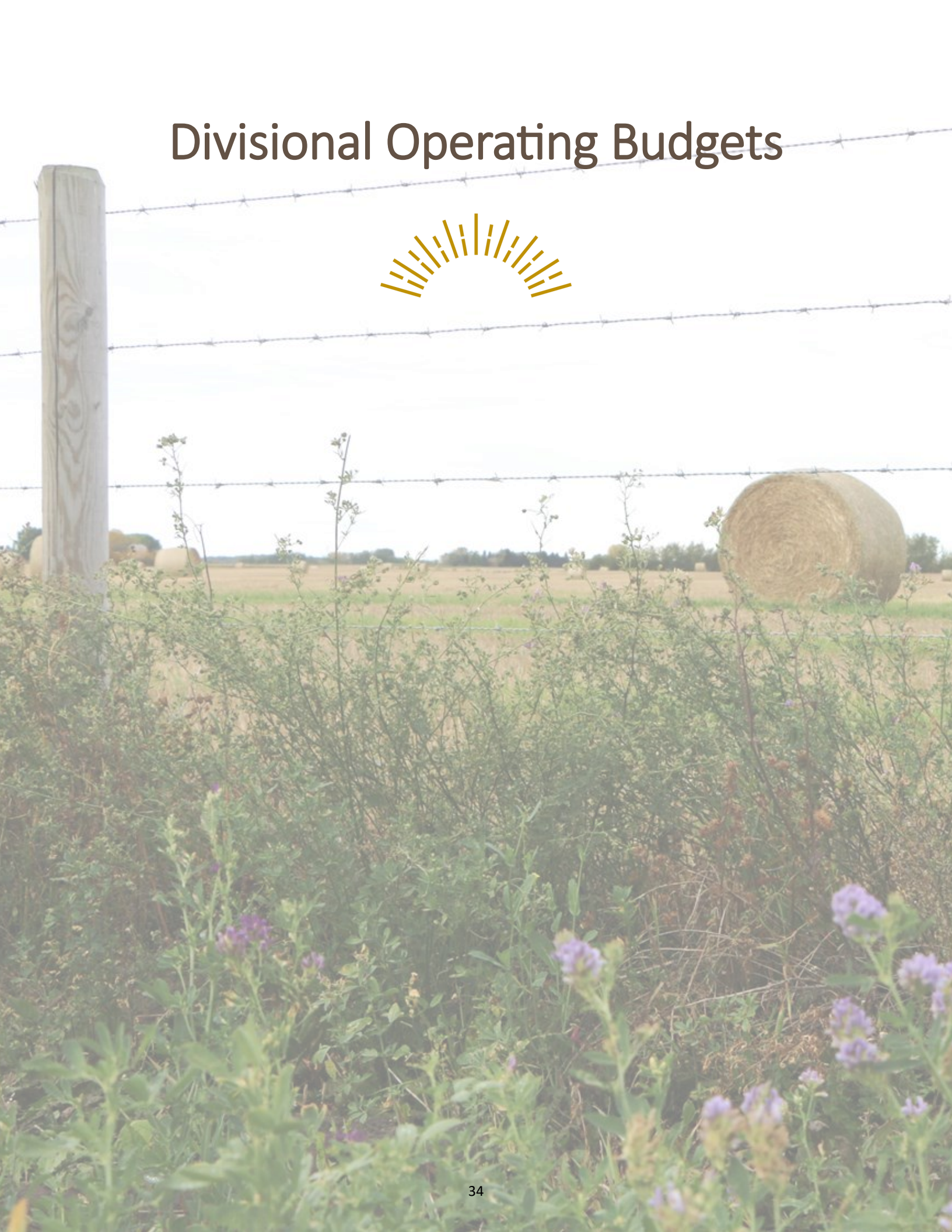
The County is in the process of passing a Fees, Rates and Charges Bylaw. The intent is to capture all fees, rates and charges into one schedule, which will be reviewed annually during budget season. The bylaw will position the County to recover the costs of providing various services. Fees, rates and charges assist in providing for all or a portion of the costs for customer-specific services, such as dog control and campground fees, to alleviate the financial impact on ratepayers.

The *Municipal Government Act* authorizes municipalities to enact bylaws that impose fees, rates and charges for services or activities carried out by the municipality or for the use of its property and equipment.

All of the fees, rates and charges in the current draft schedule are already approved, with the exception of:

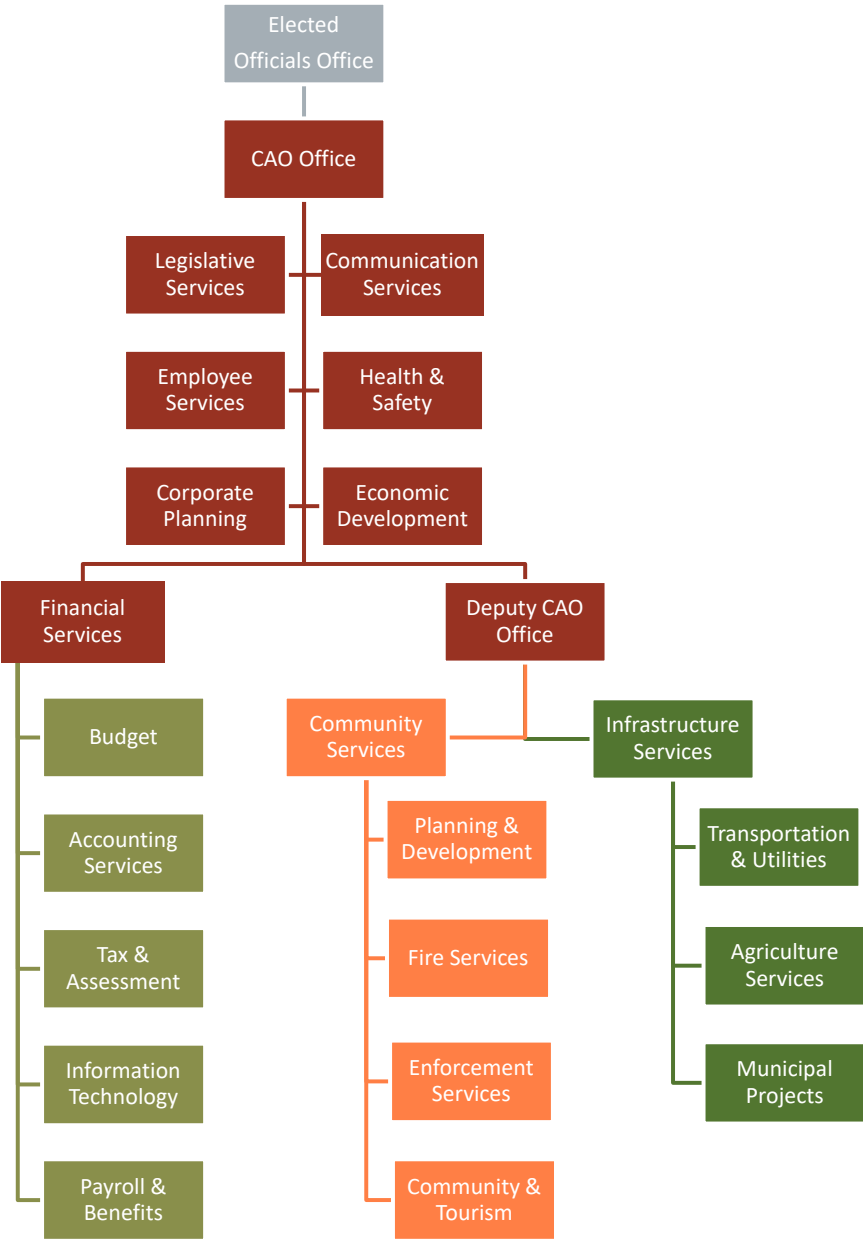
- Water charges are rising based on increasing water commission rates
- Waste removal charges are rising based on waste commission rates
- Non-sufficient fund (NSF) rates are new to cover the administrative costs of handling stop payments, returned cheques or funds not cleared in municipal-based accounts

Divisional Operating Budgets



How we carry out services

Westlock County’s Administration is composed of four divisions—Infrastructure Services, Community Services, Financial Services and the Office of the Chief Administrative Officer. Each division has several business units or departments working together to deliver quality services to the best ability of the organizations’ capacity.



Current FTE Count = 46



Infrastructure Services Division



Bringing value through Infrastructure Services Division

The Infrastructure Services Division is charged with maintaining and preserving the valuable infrastructure and agricultural assets that Westlock County citizens rely on every day, such as roads, lands, buildings, parks, watermains, vehicles, and equipment. **Transportation & Utilities** provides effective planning and implementation of maintenance and asset management programs, including road maintenance and construction, flood control, bridge maintenance, ditching, signage, snow removal, fleet maintenance and dust control. The business unit partners with regional agencies for **utility services** and ensures that utility infrastructure and processes meet current standards and practices to reliably deliver an adequate supply of quality water. **Agriculture Services** promotes, protects, and enhances agriculture and rural living in the County through vegetation management, drainage activities, maintenance of **cemeteries, waste management**, environmental programs, and pest control. Agriculture Services aims to enrich the lives of citizens and preserve the lifestyle that attracts people to the County. Care and proper planning for the built and natural environment in a responsible manner will ensure that essential services—safe roads, clean drinking water, waste management and agricultural supports—are available for generations to come.



Operating Budget—Infrastructure Services Division

Division: Infrastructure Services	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Conditional Grants	1,394,415	2,709,956	1,315,541		1,178,495	1,179,825	1,186,914
Fees & Charges	479,351	431,573	(47,778)		433,450	437,976	442,559
Internal Charges	519,088	531,672	12,584		523,076	528,306	533,589
Municipal Taxes	6,120	5,160	(960)		5,160	5,160	5,160
Penalties & Fines	2,550	4,705	2,155		4,705	4,705	4,705
Sales of Goods & Services	603,613	650,486	46,873		665,609	678,419	694,087
Transfers from Reserves	100,000	50,000	(50,000)		-	-	-
Revenue	3,105,137	4,383,552	1,278,415		2,810,495	2,834,391	2,867,014
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	5,200	5,200	-		5,200	5,200	5,850
Benefits	617,728	549,049	(68,679)		560,881	566,654	572,498
Contract Services	1,360,425	1,470,230	109,805		1,313,497	1,340,033	1,381,394
Insurance	106,429	127,496	21,067		140,146	154,059	169,566
Mileage & Subsistence	9,650	9,350	(300)		9,150	9,950	9,375
Other Operating Expenses	696,738	692,938	(3,799)		711,516	709,435	709,386
Professional Services	133,070	72,570	(60,500)		48,160	48,770	49,800
Rentals / Leases / Permits	33,850	41,290	7,440		41,560	42,425	43,680
Repairs & Maintenance	78,800	79,600	800		80,200	80,860	87,300
Salaries & Wages	2,505,954	2,333,563	(172,391)		2,369,230	2,314,445	2,349,345
Supplies & Materials	3,086,530	3,522,863	436,333		3,204,790	3,277,146	3,397,178
Telecommunications	17,175	15,855	(1,320)		13,705	12,855	15,735
Training & Development	21,065	22,140	1,075		23,235	23,355	24,090
Utilities	133,830	133,930	100		136,099	139,210	142,200
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	2,000	5,000	3,000		5,000	5,000	5,000
Grants & Contributions	14,500	19,000	4,500		19,000	19,000	19,000
Other Non-Operating Items	1,101,261	1,176,268	75,006		1,235,370	1,207,887	1,185,206
Other Transfers	25,320	23,460	(1,860)		23,460	23,460	23,460
Transfers to Reserves	641,000	641,000	-		641,000	641,000	649,000
Total Expenses	10,590,525	10,940,802	350,277		10,581,199	10,620,744	10,839,063
Net Cost of Service	(7,485,388)	(6,557,250)	928,138		(7,770,704)	(7,786,353)	(7,972,049)

Note 1: Increase due to more MSI allocation

Note 2: Decrease due actual charges to various hamlet utility accounts predominately due to disconnects, decrease commercial waste revenue

Note 3: Agricultural internal charges for mowing services in other departments.

Note 4: Increase due to aviation fuel sales cost increase, increase due to more water consumption as a result of dry summer

Note 5: Decrease due to reduction in funds needed for gravel reclamation

Note 6: Reallocation of resources

Note 7: Decrease due to actual versus estimated values for contracted services, decrease due to efficiencies found in various contracted services - asphalt repair and reservoir cleaning, new three year contract for beaver program including services and mileage, additional recovery wells to be monitored and samples at old modified landfill, freeon removal and site cleanup

Note 8: Projected 20% premium increase

Note 9: Decrease due to less engineering required for the gravel program

Note 10: Increased in lease rates of two 1 ton trucks supporting roadside weed control programs

Note 11: Increase due to gravel price adjustments, fuel and oil, tires for grader fleet, decreased herbicides cost resulting in less fuel usage, gravel for transfer sites

Note 12: Increase in debentures principal payments - new debenture for graders replacement

Agriculture Services Core Functions

<p>Service Management</p>	<p>Weed Control and Inspection</p>	<p>Pest Control</p>	<p>Mowing</p>
<ul style="list-style-type: none"> • Liaise with the Agricultural Services Board • Partner with producers, government agencies, and the public • Educational programming partnerships • Contract management • Agriculture research and policy development 	<ul style="list-style-type: none"> • Weed Spraying Program • Restricted Weed Program • Weed inspections • Tansy Incentive Program • Weed notice enforcement 	<ul style="list-style-type: none"> • Beaver control • Club Root Program • Alberta Agriculture Surveys • Coyote predation • Education and awareness 	<ul style="list-style-type: none"> • Mowing of County properties—hamlets, transfer stations, lagoons, recreation property, administration building
<p>Soil Conservation</p>	<p>Solid Waste Management</p>	<p>Cemetery Services</p>	
<ul style="list-style-type: none"> • Highway 2 Conservation (H2C) partnership • Environmentally sustainable programming—farm calls, workshops, extension activities, environmental farm plans and CAP funding 	<ul style="list-style-type: none"> • Bi-weekly waste collection in 7 hamlets • Operation of four waste transfer stations • Collection of household waste and recyclables from permit holders • Waste disposal • Leachate removal • Transport of recyclables • Contracted services 	<ul style="list-style-type: none"> • Administration • Registry • Grounds maintenance 	



Budgeting for quality service delivery

Successes—Agriculture Services has made recent achievements

Fleet replacements

Replacement of Agriculture Services fleet units that were past their lifecycle has created significant efficiencies and improved fleet reliability. The new equipment will continue to support the Weed Inspection Program and Transfer Station service for the benefit of all residents and agricultural producers.

Highway 2 Conservation and ALUS partnership

Agriculture Services has further developed its partnership with Highway 2 Conservation, a group of four regional municipalities working together for soil conservation. The organization offers field tours and workshops and assists agricultural producers in acquiring grant funding for improvements. Highway 2 Conservation has evolved as an ALUS (Alternative Land Use Services) partnership, which will now allow Agriculture Services to access grant funding and support for environmental success that would otherwise not be available. This will create opportunities for agricultural producers to participate in environmental and sustainable agriculture projects, such as wetland restoration and enhancement, riparian buffers, shelterbelts, reforestation, and native prairie grass restoration to provide cleaner water and air, habitat, carbon sequestration and climate mitigation. Agricultural producers taking part in these projects are eligible for annual payments to offset the cost of lost agricultural land. This is not an additional cost to the County.

Spray system addition

With the sale of an aging piece of equipment, the department was able to purchase a new spray system to bring the fleet up to two consistent spray units. This provides additional support for Weed Control programs, including the roadside, fenceline, bridge, spot spraying and restricted weed programs.

Progress on landfill issues

The County is currently working with the Westlock Regional Waste Management Commission on addressing leachate risk from the old landfill. A cost sharing agreement is in progress to transfer management of the landfill and leachate issue to the Commission.

Transfer Station permit system

With the creation of a new permit card system for waste transfer stations, the County is enhancing support to the waste management program and improving cost recovery for waste management. The transfer of commercial account users to the Westlock Regional Waste Management Commission has reduced administrative requirements and resulted in a positive impact on the budget and for ratepayers.

Rental equipment fleet

Agriculture Services maintains rental equipment that ensures adequate landowner involvement is possible. This helps to support ratepayers and keep costs of essential Agriculture Services programs down. A new pasture sprayer was purchased in 2021 and is used by residents, particularly those who receive a weed notice, throughout the growing season.

Weed Control Program efficiencies

The County implements various weed control programs that support and complement each other and enable superior control of weeds for farmers and the County. The County is mandated to follow and enforce the *Alberta Weed Control Act*, and the programs developed are reflective of the Act and local needs. Current programming is very proactive in the control of noxious weeds. The Roadside and Spot Spray programs keep the right-of-ways clean, prevent spread onto private land and keep clear lines of sight for the travelling public. The Fenceline Program works in conjunction with the Roadside Spray Program, allowing the County and landowners to work together to prevent weed spread. The Tansy Incentive Program provides an opportunity for landowners to control Tansy on their properties, as Tansy is the most prominent weed in the municipality. The Weed Inspection Program works cooperatively with residents by providing assistance for early detection, weed identification, and options for weed control, with enforcement used as last resort.

Challenges—Agriculture Services works to maintain service delivery

Limited technology

Agriculture Services consistently experiences issues with the current Geographic Information System. The County has purchased only the basic model and is missing critical features required to create efficiencies to fully support operations. Additionally, despite investment in a state-of-the-art spray system, the spray trucks used for the Weed Control Program lack technology required to track data for legislative purposes. Records are kept on paper copies and are not industry standard. One tablet is used for weed control purposes and it frequently experiences delays and inaccurate information.

Opportunities—Agriculture Services seeks improvement

Drone capabilities

Implementing the use of a drone would provide support for various Agriculture Services and other department programs. Drone footage would allow Agriculture Services to effectively and efficiently identify areas of concern for drainage and utilize overlay images for cemetery maps. Additionally, drone footage would detect hot spots and hazards for Fire Services and support economic development and tourism through promotional videos.

Focus for the year ahead—Agriculture Services strives for quality programs

ALUS partnership

ALUS Canada is a national charitable organization that supports the delivery of the ALUS (Alternative Land Use Services) program through which farmers and ranchers can use their land in an alternative way to produce ecosystem services that benefit Canadians, such as cleaner water, flood mitigation, carbon sequestration, and species at risk habitat. Through the Highway 2 Conservation partnership, Westlock County will bring the benefits of the ALUS partnership to the County.

Continued support of pest program

Agriculture Services operates various programs to alleviate and reduce the incidence of pests within the County, including beaver, coyotes, grasshoppers, raccoons, and clubroot. As this work mitigates farmland flooding and agricultural issues throughout the County, it is imperative to continue these preventative maintenance programs into the future.

Management of vegetation programs

In recent years, the amount of roadside weed complaints has been very low—this can be attributed to successful herbicide spray programs, including the Tansy Incentive and Weed Control for roadside, fence line, bridge, spot spraying and restricted weed programs. This level of service for vegetation management must be maintained to ensure that the public continues to see lowered weed counts.

Operating Budget—Agriculture Services

Department: Agricultural Services	2021	2022	\$	Notes	3 Year Operating Forecast		
	Budget	Budget	Change		2023	2024	2025
Revenue							
Conditional Grants	123,700	123,700	-		123,700	123,700	123,700
Fees & Charges	4,000	4,000	-		4,000	4,000	4,000
Internal Charges	-	9,810	9,810	1	9,908	10,007	10,107
Sales of Goods & Services	16,100	14,700	(1,400)		14,700	15,100	15,100
Transfers from Reserves	-	-	-		-	-	-
Revenue	143,800	152,210	8,410		152,308	152,807	152,907
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	1,000	1,000	-		1,000	1,000	1,000
Benefits	71,352	68,168	(3,184)		69,506	70,251	71,006
Contract Services	84,700	91,000	6,300	2	91,000	93,000	93,000
Insurance	8,165	8,598	433		9,458	10,403	11,444
Mileage & Subsistence	6,200	7,400	1,200		7,200	8,000	7,200
Other Operating Expenses	800	800	-		800	800	800
Rentals / Leases / Permits	25,850	33,290	7,440	3	33,550	34,400	34,410
Repairs & Maintenance	8,100	9,400	1,300		9,400	9,400	7,300
Salaries & Wages	315,387	315,309	(78)		320,019	324,730	329,609
Supplies & Materials	223,460	185,500	(37,960)	4	190,230	195,220	200,070
Telecommunications	3,475	1,555	(1,920)		1,555	1,555	3,555
Training & Development	6,105	7,180	1,075		7,705	8,280	7,775
Utilities	3,600	3,700	100		3,800	3,900	4,000
<i>Non-Operating Expenses</i>							
Grants & Contributions	14,500	19,000	4,500	5	19,000	19,000	19,000
Other Non-Operating Items	15,500	14,500	(1,000)		14,500	14,500	15,500
Transfers to Reserves	37,500	37,500	-		37,500	37,500	37,500
Total Expenses	825,695	803,900	(21,794)		816,223	831,940	843,169
Net Cost of Service	(681,895)	(651,690)	30,204		(663,915)	(679,133)	(690,262)

Note 1. Agricultural internal charges for mowing services in other departments.

Note 2. New three year contract for beaver program, including services and mileage.

Note 3. Increased in lease rates of two 1 ton trucks supporting roadside weed control programs

Note 4. Decrease in herbicides required for roadside programs, less mileage in rotation, decrease in fuel based on actual

Note 5. Increase tansy incentive budget because the entire 2021 budget was used with 8 producers on waiting list.

Operating Budget—Solid Waste Services

Department: Solid Waste Services	2021	2022	\$	Notes	3 Year Operating Forecast		
	Budget	Budget	Change		2023	2024	2025
Revenue							
Fees & Charges	197,078	171,295	(25,783)	1	168,795	168,795	168,795
Transfers from Reserves	25,000	25,000	-		-	-	-
Revenue	222,078	196,295	(25,783)		168,795	168,795	168,795
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	700	700	-		700	700	700
Benefits	14,199	18,991	4,792	2	19,436	19,685	19,937
Contract Services	65,000	77,590	12,590	3	77,590	78,230	90,470
Insurance	1,795	3,336	1,541		3,670	4,037	4,441
Other Operating Expenses	517,132	475,056	(42,076)	4	489,306	494,063	496,857
Rentals / Leases / Permits	-	-	-		-	-	-
Salaries & Wages	72,116	82,546	10,431	5	83,925	85,121	82,134
Supplies & Materials	13,607	26,320	12,713	6	14,320	14,540	14,540
Telecommunications	480	1,580	1,100		480	480	480
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	-	3,000	3,000		3,000	3,000	3,000
Other Non-Operating Items	9,000	9,000	-		9,000	9,000	9,000
Transfers to Reserves	13,000	13,000	-		13,000	13,000	13,000
Total Expenses	707,029	711,119	4,091		714,427	721,856	734,560
Net Cost of Service	(484,951)	(514,824)	(29,874)		(545,632)	(553,061)	(565,765)

Note 1: Discontinue Commercial accounts revenue

Note 2: Benefits increased to include a relief operator at transfer sites and administration time

Note 3: Additional recovery wells to be monitored and sampled at old modified landfill, and freeon removal, porta potty cleanout at transfer sites.

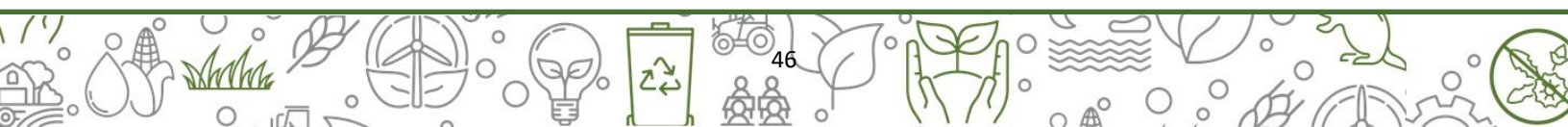
Note 4: Reduced tipping fees based on 2021 actuals and new contract for hamlet collection.

Note 5: Salaries increased with the addition of the relief operator at transfer sites and administration time.

Note 6: Additional gravel needed for 3 sites

Budget by Program—Agriculture Services

	2021 Budget	2022 Budget	Variance
Agricultural Services			
5600 Cemeteries			
Revenues	2,600	2,600	-
Expenses	15,100	15,100	-
Net 5600 Cemeteries	(12,500)	(12,500)	-
6201 General Agricultural Services			
Revenues	137,200	137,200	-
Expenses	423,941	404,679	19,262
Net 6201 General Agricultural Services	(286,741)	(267,479)	19,262
6203 Weed Control Program			
Revenues	-	-	-
Expenses	252,904	237,307	15,597
Net 6203 Weed Control Program	(252,904)	(237,307)	15,597
6204 Pest & Beaver Control Program			
Revenues	4,000	2,600	(1,400)
Expenses	86,320	88,000	(1,680)
Net 6204 Pest & Beaver Control Program	(82,320)	(85,400)	(3,080)
6206 Weed Inspections program			
Revenues	-	-	-
Expenses	29,949	40,694	(10,745)
Net 6206 Weed Inspections program	(29,949)	(40,694)	(10,745)
6209 Roadside Mowing Services			
Revenues	-	9,810	9,810
Expenses	17,481	18,121	(640)
Net 6209 Roadside Mowing Services	(17,481)	(8,311)	9,170
Net Agricultural Services	(681,895)	(651,690)	30,204
Solid Waste Services			
4301 Hamlet Solid Waste			
Revenues	222,078	196,295	(25,783)
Expenses	446,096	421,178	24,918
Net 4301 Hamlet Solid Waste	(224,018)	(224,883)	(865)
4302 Transfer Stations			
Revenues	-	-	-
Expenses	260,933	289,942	(29,009)
Net 4302 Transfer Stations	(260,933)	(289,942)	(29,009)
Net Solid Waste Services	(484,951)	(514,824)	(29,874)



Transportation & Utilities



Providing safe roads and essential utilities

Apply gravel to approximately 440 km of roads annually according to policy

Maintain over 4,400 km of ditches, thousands of culverts and 208 bridges

Manage a fleet of 53 vehicle and equipment units

Maintain streets in 9 hamlets and 11 subdivisions and over 2,300 km of roads

Provide monthly water meter reads for approximately 550 accounts



Transportation & Utilities Core Functions

Service Management

- Project management for capital infrastructure and road projects
- Liaise with provincial government and non-government and regional partners
- Provide support for grant applications and reporting
- Contract management
- Research and policy development
- Asset management program

Road Construction & Maintenance

- Road construction
- Gravelling
- Grading
- Shoulder pulls
- Dust control
- Snow removal
- Signage
- Road bans, vehicle permitting and road use agreements

Ditch Maintenance

- Culvert maintenance and replacement
- Drainage
- Brushing

Bridge Maintenance

- Annual bridge inspections
- Sign, decking and guardrail maintenance
- 5 year program rotation

Hamlet Streets

- Street maintenance
- Street lighting utility costs
- Drainage
- Snow removal
- Alley maintenance

Public Works Shop

- Shop/yard maintenance
- Fleet maintenance and replacement
- Commercial Vehicle Inspection Program compliance
- Parts inventory
- Fabrication
- Fleet maintenance

Water Services

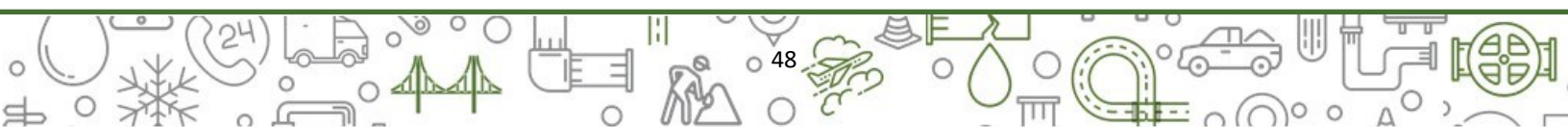
- Delivery of safe and reliable drinking water
- Water distribution system inspection, maintenance, and repair
- 24-hour on-call emergency service
- 24-hour SCADA monitoring
- Monthly water meter reads
- Water testing, monitoring, and reporting
- General building maintenance
- Partnership with Westlock Regional Water Commission

Wastewater Services

- Operation and maintenance of wastewater collection, treatment, and disposal system
- 24-hour on-call emergency service
- Wastewater testing, monitoring, and reporting
- Safe effluent discharge

Westlock Municipal Airport

- Airport operations
- Maintenance of runway, taxiway, terminal building, and outbuilding
- Mowing
- Snow removal



Budgeting for quality service delivery

Successes—Transportation & Utilities has made recent achievements

Improved communication with ratepayers

Success of the Gravel Road Maintenance Program, as defined by the Road Maintenance Policy (#8.06 and 8.12), is a high service priority. The department made additions to the Westlock County website and improved language to better communicate with ratepayers about the program. Messaging was updated to reflect a more realistic expectation for service levels.

Fleet unit replacement in line with Capital Plan

Transportation & Utilities' aging fleet of vehicles and equipment are being replaced in alignment with the Capital Plan. Proper planning and implementation of the Capital Plan is providing safe and reliable equipment that is critical for the delivery of programs, such as gravel road and hamlet road maintenance, snow and ice removal, drainage and ditching, culverts and bridges, and dust control.

Policy updates provide direction on service levels

The department has addressed and updated policies and procedures for a variety of Transportation programs to improve the management of services, provide guidance, and optimize efficiencies in budgeting and operations. This includes services related to ditch maintenance—drainage, culverts and brushing—as well as sidewalks, bridges, and street top material for hamlet streets. Policy reviews and updates for all Transportation services is expected to be complete by 2022.

Progress on aging water license projects

Many water license and drainage projects that were completed in the 1960s through 1980s are not operating properly and can cause or add to drainage issues in the County. In 2021, resources were dedicated to gathering license information and investigating these projects. Data collection and the use of GIS has brought clarity to areas of concern related to aging water licenses.

Water plant improvements

Recent water plant improvements have enhanced utility service to ratepayers throughout the County. A bulk water truck fill facility has been installed in Fawcett, and with the Westlock Regional Water Service Commission now responsible for water treatment, the water treatment plants in the hamlets have transitioned to water distribution plants. This regionalized system will enhance water quality, streamline distribution, and allow the County to improve upon water distribution service. Additionally, in 2021, back-up generators were installed at the Fawcett and Jarvie water plants to ensure there is no interruption in service during power outages.

Reduced infrastructure damage

Updates to policy have allowed the department to implement road bans when necessary to protect infrastructure. Overweight loads damage road infrastructure and result in increased maintenance costs. Road bans are an important part of sustainable preventative road maintenance.

Strategized drainage developments

Managing ratepayer participation in the Ditch Disturbance Policy and monitoring the process for private drainage projects has supported ratepayers, enhanced drainage in the County, reduced costs and helped to prevent unauthorized drainage projects. With the County's guidance, landowners can apply for and complete ditch disturbance work in a responsible manner.

Shoulder Pull Program

Continued focus on the Shoulder Pull Program as part of the Gravel Roads Maintenance Program has reduced road repairs and re-graveling costs, increased safety, and enhanced the longevity of County roads.

Material efficiencies

In 2021 the department was able to crush gravel at the pit leased by the County. 150,000 tonnes of gravel were produced at a favourable crushing rate to minimize costs and add to the County's gravel supply without purchasing from external vendors.

Challenges—Transportation & Utilities works to maintain service delivery

Aging infrastructure

Aging infrastructure requires more work and maintenance to maintain service levels. Due to age and limited resources for asset management over the years, it is estimated that there is an accumulated 30 to 35 years' worth of road maintenance to complete.

Unpredictable repairs

The unpredictable nature of water distribution system repairs makes them extremely difficult to budget for.

Cost of supplies and fuel

Inflation and the fluctuating value of the Canadian dollar impacts the cost of supplies and fuel, making it difficult to minimize costs for service delivery. In addition, the Carbon Tax has significantly impacted budgets for operations.

Focus for the year ahead—Transportation & Utilities strives for quality programs

Continued maintenance

Transportation & Utilities is in maintenance mode for asset management and will continue to strive to meet service levels for roads, bridges, and ditches.

Asset management

All bridges, roads and equipment have been captured through the asset management program. A Capital Plan has been developed for both equipment and bridges, and a rural road study guides road asset management. Moving forward the department will capture more assets, including signs and culverts, within the Capital Plan.

Protection of roadway infrastructure

Implementing road bans during wet and poor conditions in combination with improved traffic enforcement ensures that the County protects the lifecycle of roadway infrastructure. This strategic step creates significant cost savings in the long term.

Proactive maintenance of the water distribution system

Continuing to establish more proactive maintenance of the water distribution system, such as valve exercising and line flushing, will foster sustainable asset management.

Operating Budget—Transportation

Department: Transportation Services	2021	2022	\$	3 Year Operating Forecast			
	Budget	Budget	Change	Notes	2023	2024	2025
Revenue							
Conditional Grants	1,270,715	2,586,256	1,315,541		1,054,795	1,056,125	1,063,214
Fees & Charges	78,000	78,000	-		80,100	82,200	84,300
Internal Charges	519,088	521,862	2,774		513,168	518,299	523,482
Sales of Goods & Services	71,250	83,050	11,800		86,854	87,727	91,671
Transfers from Reserves	75,000	25,000	(50,000)		-	-	-
Revenue	2,014,053	3,294,168	1,280,115		1,734,917	1,744,351	1,762,667
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	3,000	3,000	-		3,000	3,000	3,550
Benefits	505,228	434,755	(70,473)		444,227	448,738	453,308
Contract Services	1,036,435	1,146,675	110,240		985,447	1,004,598	1,032,154
Insurance	77,807	93,168	15,361		102,384	112,522	123,874
Mileage & Subsistence	1,950	1,950	-		1,950	1,950	2,175
Other Operating Expenses	25,906	42,232	16,327		41,135	29,172	20,879
Professional Services	133,070	72,570	(60,500)		48,160	48,770	49,800
Rentals / Leases / Permits	6,950	6,950	-		6,960	6,975	7,870
Repairs & Maintenance	69,200	69,200	-		69,700	70,160	78,500
Salaries & Wages	2,005,349	1,811,542	(193,807)		1,838,555	1,775,775	1,804,729
Supplies & Materials	2,812,692	3,279,228	466,536		2,967,453	3,033,673	3,147,218
Telecommunications	10,520	10,520	-		9,470	8,620	9,100
Training & Development	13,650	13,650	-		14,680	13,700	15,350
Utilities	101,760	101,760	-		103,524	106,230	108,600
<i>Non-Operating Expenses</i>							
Other Non-Operating Items	1,073,761	1,149,768	76,006		1,208,820	1,181,287	1,158,506
Other Transfers	15,900	15,000	(900)		15,000	15,000	15,000
Transfers to Reserves	519,000	519,000	-		519,000	519,000	523,500
Total Expenses	8,412,178	8,770,968	358,790		8,379,464	8,379,170	8,554,112
Net Cost of Service	(6,398,125)	(5,476,800)	921,325		(6,644,547)	(6,634,819)	(6,791,445)

Note 1: Increase due to more MSI allocation

Note 2: Increase due to aviation fuel sales cost increase

Note 3: Decrease due to reduction in funds needed for gravel reclamation

Note 4: Reallocation of resources

Note 5: Decrease due to actual versus estimated values for contracted services

Note 6: Increase in debenture interest payments - new debenture for graders replacement

Note 7: Decrease due to less engineering required for the gravel program

Note 8: Increase due to gravel price adjustments, fuel and oil, tires for grader fleet

Note 9: Increase in debentures principal payments - new debenture for graders replacement

Operating Budget—Utilities

Department: Utility Services	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Fees & Charges	200,273	178,278	(21,995)	1	180,555	182,981	185,464
Municipal Taxes	6,120	5,160	(960)		5,160	5,160	5,160
Penalties & Fines	2,550	4,705	2,155		4,705	4,705	4,705
Sales of Goods & Services	516,263	552,736	36,473	2	564,055	575,592	587,316
Transfers from Reserves	-	-	-		-	-	-
Revenue	725,206	740,879	15,673		754,475	768,438	782,645
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	500	500	-		500	500	600
Benefits	26,949	27,135	186		27,712	27,979	28,247
Contract Services	174,290	154,965	(19,325)	3	159,460	164,205	165,770
Insurance	18,662	22,394	3,732		24,634	27,097	29,807
Mileage & Subsistence	1,500	-	(1,500)		-	-	-
Other Operating Expenses	152,900	174,850	21,950	4	180,275	185,400	190,850
Rentals / Leases / Permits	1,050	1,050	-		1,050	1,050	1,400
Repairs & Maintenance	1,500	1,000	(500)		1,100	1,300	1,500
Salaries & Wages	113,102	124,165	11,064	5	126,731	128,819	132,873
Supplies & Materials	36,771	31,815	(4,956)		32,787	33,713	35,350
Telecommunications	2,700	2,200	(500)		2,200	2,200	2,600
Training & Development	1,310	1,310	-		850	1,375	965
Utilities	28,470	28,470	-		28,775	29,080	29,600
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	2,000	2,000	-		2,000	2,000	2,000
Other Non-Operating Items	3,000	3,000	-		3,050	3,100	2,200
Other Transfers	9,420	8,460	(960)		8,460	8,460	8,460
Transfers to Reserves	71,500	71,500	-		71,500	71,500	75,000
Total Expenses	645,624	654,814	9,190		671,084	687,778	707,222
Net Cost of Service	79,582	86,065	6,483		83,391	80,660	75,423

Note 1: Decrease due actual charges to various hamlet accounts predominately due to disconnects

Note 2: Increase due to more water consumption as a result of dry summer

Note 3: Decrease due to efficiencies found in various contracted services- asphalt repair and reservoir cleaning

Note 4: Increase due to increase in the cost of water purchased from the water commission

Note 5: Reallocation of resources



Budget by Program—Transportation

	2021 Budget	2022 Budget	Variance
Transportation Services			
3200 General Transportation Services			
Revenues	308,814	312,512	3,698
Expenses	997,357	1,042,378	(45,022)
Net 3200 General Transportation Services	(688,543)	(729,866)	(41,324)
3201 Public Work Shop			
Revenues	222,274	221,350	(924)
Expenses	754,477	674,761	79,716
Net 3201 Public Work Shop	(532,203)	(453,411)	78,792
3203 Gravel Program			
Revenues	1,290,000	2,555,200	1,265,200
Expenses	2,724,589	3,255,323	(530,734)
Net 3203 Gravel Program	(1,434,589)	(700,123)	734,466
3204 Road Maintenance program			
Revenues	-	-	-
Expenses	945,014	723,558	221,456
Net 3204 Road Maintenance program	(945,014)	(723,558)	221,456
3205 Grading program			
Revenues	4,000	4,000	-
Expenses	2,073,480	2,194,650	(121,170)
Net 3205 Grading program	(2,069,480)	(2,190,650)	(121,170)
3206 Culverts program			
Revenues	-	-	-
Expenses	205,439	205,404	35
Net 3206 Culverts program	(205,439)	(205,404)	35
3207 Brushing Program			
Revenues	-	-	-
Expenses	102,867	99,073	3,794
Net 3207 Brushing Program	(102,867)	(99,073)	3,794
3208 Drainage program			
Revenues	-	-	-
Expenses	51,595	48,535	3,060
Net 3208 Drainage program	(51,595)	(48,535)	3,060
3209 Bridges Program			
Revenues	-	-	-
Expenses	106,618	88,138	18,480
Net 3209 Bridges Program	(106,618)	(88,138)	18,480

Budget by Program—Transportation

	2021 Budget	2022 Budget	Variance
Transportation Services			
3211 Residential Dust Control			
Revenues	62,000	62,000	-
Expenses	85,457	85,422	36
Net 3211 Residential Dust Control	(23,457)	(23,422)	36
3212 Commercial Dust Control			
Revenues	-	-	-
Expenses	21,735	21,732	4
Net 3212 Commercial Dust Control	(21,735)	(21,732)	4
3217 Hamlet Streets Program			
Revenues	-	-	-
Expenses	161,851	136,833	25,018
Net 3217 Hamlet Streets Program	(161,851)	(136,833)	25,018
3226 Emergency Events Program			
Revenues	-	-	-
Net 3226 Emergency Events Program	-	-	-
3300 Airport Services			
Revenues	126,965	139,106	12,141
Expenses	181,700	195,162	(13,462)
Net 3300 Airport Services	(54,735)	(56,056)	(1,321)
Net Transportation Services	(6,398,125)	(5,476,800)	921,325

Budget by Program—Utilities

	2021 Budget	2022 Budget	Variance
Utility Services			
4100 General Water Services			
Revenues	19,965	1,006	(18,959)
Expenses	569,394	581,338	(11,944)
Net 4100 General Water Services	(549,429)	(580,332)	(30,903)
4101 Jarvie Water Services			
Revenues	63,527	66,750	3,223
Expenses	-	-	-
Net 4101 Jarvie Water Services	63,527	66,750	3,223
4102 Pickardville Water Services			
Revenues	192,748	212,729	19,981
Expenses	-	-	-
Net 4102 Pickardville Water Services	192,748	212,729	19,981
4103 Busby Water Services			
Revenues	78,417	85,020	6,603
Expenses	-	-	-
Net 4103 Busby Water Services	78,417	85,020	6,603
4104 Vimy Water Services			
Revenues	126,265	128,277	2,012
Expenses	-	-	-
Net 4104 Vimy Water Services	126,265	128,277	2,012
4105 Fawcett Water Services			
Revenues	54,890	55,941	1,051
Expenses	-	-	-
Net 4105 Fawcett Water Services	54,890	55,941	1,051
4106 Pibroch Water Services			
Revenues	37,300	39,232	1,932
Expenses	-	-	-
Net 4106 Pibroch Water Services	37,300	39,232	1,932
4107 Dapp Water Services			
Revenues	33,039	35,161	2,122
Expenses	-	-	-
Net 4107 Dapp Water Services	33,039	35,161	2,122
4108 Industrial Park Water Services			
Revenues	-	-	-
Expenses	-	-	-
Net 4108 Industrial Park Water Services	-	-	-

Budget by Program—Utilities

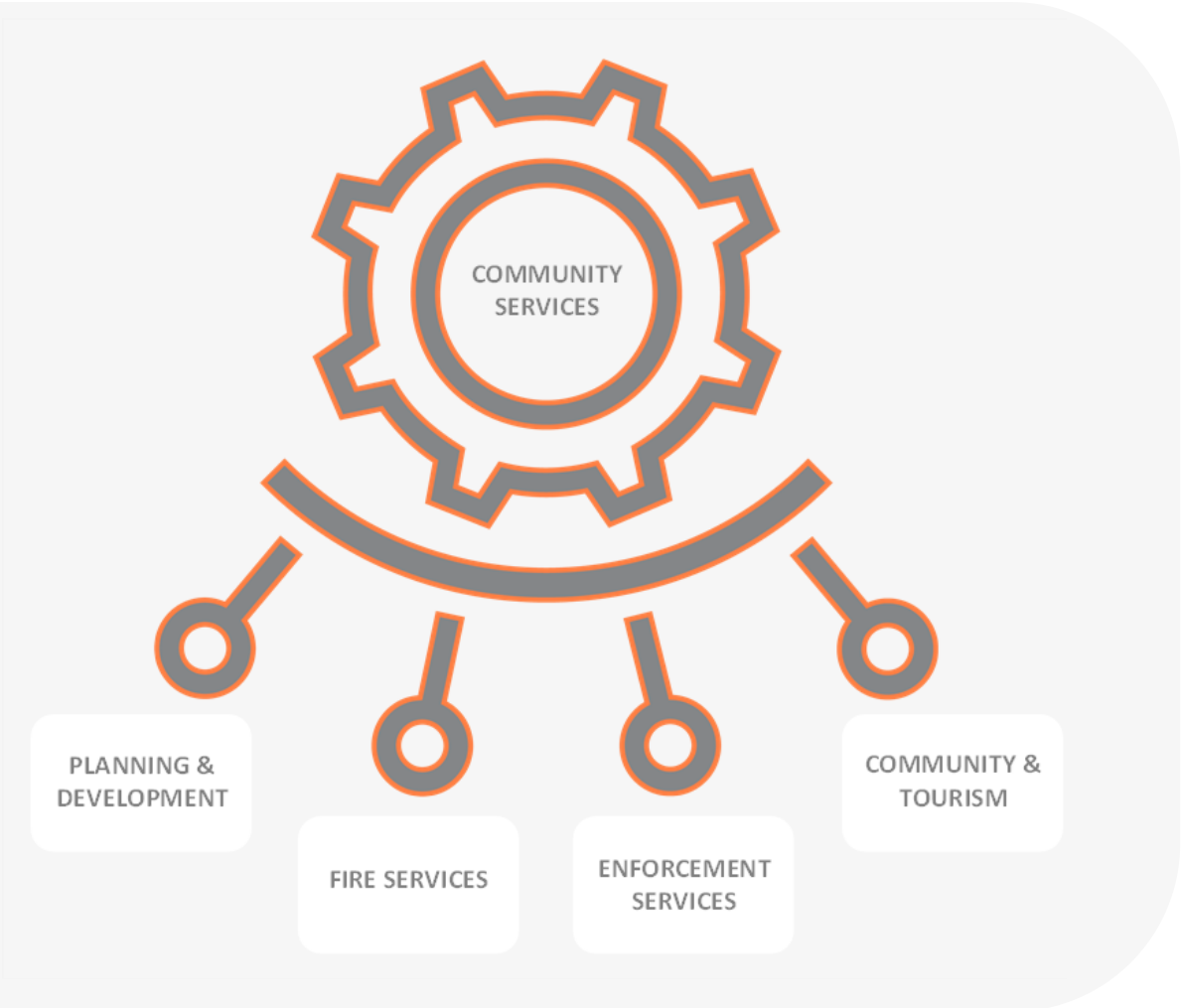
	2021 Budget	2022 Budget	Variance
4109 Crosswind Water Services			
Revenues	3,517	5,955	2,438
Expenses	-	-	-
Net 4109 Crosswind Water Services	3,517	5,955	2,438
4200 General Wastewater Services			
Revenues	-	-	-
Expenses	76,229	73,476	2,753
Net 4200 General Wastewater Services	(76,229)	(73,476)	2,753
4201 Jarvie Wastewater Services			
Revenues	13,749	14,292	543
Expenses	-	-	-
Net 4201 Jarvie Wastewater Services	13,749	14,292	543
4202 Pickardville Wastewater Services			
Revenues	35,139	28,629	(6,510)
Expenses	-	-	-
Net 4202 Pickardville Wastewater Services	35,139	28,629	(6,510)
4203 Busby Wastewater Services			
Revenues	16,313	16,674	361
Expenses	-	-	-
Net 4203 Busby Wastewater Services	16,313	16,674	361
4204 Vimy Wastewater Services			
Revenues	26,100	26,202	102
Expenses	-	-	-
Net 4204 Vimy Wastewater Services	26,100	26,202	102
4205 Fawcett Wastewater Services			
Revenues	12,351	12,625	274
Expenses	-	-	-
Net 4205 Fawcett Wastewater Services	12,351	12,625	274
4206 Pibroch Wastewater Services			
Revenues	8,390	8,575	185
Expenses	-	-	-
Net 4206 Pibroch Wastewater Services	8,390	8,575	185
4207 Dapp Wastewater Services			
Revenues	3,263	3,573	310
Expenses	-	-	-
Net 4207 Dapp Wastewater Services	3,263	3,573	310
4208 Industrial Park Wastewater Services			
Revenues	233	238	5
Expenses	-	-	-
Net 4208 Industrial Park Wastewater Services	233	238	5
Net Utility Services	79,582	86,065	6,483

Community Services Division



Bringing value through Community Services Division

The Community Services Division works to enhance quality of life for Westlock County citizens. **Planning & Development** establishes the critical plans, strategies and policies that shape the design and livability of the County. By overseeing permitting, licensing, and addressing processes, Planning & Development helps residents and developers to build a better community. **Fire Services** promotes safety through fire services, emergency response, and emergency management. **Enforcement Services** promotes safety through community patrols and the enforcement of provincial statutes and bylaws. The focus of Protective Services is to address issues proactively, by conducting routine patrols, engaging with the public, and offering impactful education and awareness programs so families can live, grow and play knowing they are safe. **Community & Tourism** supports community groups and the management of recreation amenities, and promotes enjoyment of the County’s many attractions and its rich natural environment. Community & Recreation nurtures wellbeing through essential social support services, and offers individuals, families, and groups the resources they need to grow and succeed. Together, the business units of the Community Services Division engage residents and visitors for a thriving lifestyle and opportunities that contribute to an economically vibrant, socially connected, and sustainable community.



Operating Budget—Community Services Division

Division: Community Services	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Conditional Grants	20,000	68,250	48,250		-	-	-
Fees & Charges	317,104	378,239	61,135		403,535	416,502	494,775
Other Revenue	-	-	-		-	-	-
Penalties & Fines	239,650	149,000	(90,650)		154,000	154,000	159,000
Sales of Goods & Services	97,100	98,900	1,800		99,450	99,500	99,550
Transfers from Reserves	94,937	193,275	98,338		-	-	-
Revenue	768,791	887,664	118,873		656,985	670,002	753,325
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	9,788	8,788	(1,000)		9,556	9,695	9,805
Benefits	150,295	150,920	625		153,994	155,241	156,496
Contract Services	654,370	885,510	231,140		676,265	688,560	678,808
Insurance	70,537	89,065	18,528		98,124	107,925	118,658
Mileage & Subsistence	27,278	25,350	(1,928)		26,016	27,183	29,251
Other Operating Expenses	35,142	35,859	717		31,331	27,231	26,629
Professional Services	56,775	46,200	(10,575)		43,400	44,604	46,812
Rentals / Leases / Permits	64,074	65,434	1,360		62,862	68,356	69,595
Repairs & Maintenance	85,287	85,847	560		87,649	88,862	88,368
Salaries & Wages	566,747	602,603	35,856		610,114	617,735	625,478
Supplies & Materials	231,724	238,518	6,794		236,543	239,304	244,412
Telecommunications	31,657	36,117	4,460		36,370	35,713	35,152
Training & Development	35,787	32,357	(3,430)		32,087	36,224	34,480
Utilities	61,888	60,574	(1,314)		62,405	63,465	63,855
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	2,000	2,000	-		2,000	2,000	2,000
Grants & Contributions	418,060	383,209	(34,851)		420,264	425,362	430,552
Other Non-Operating Items	216,887	235,554	18,667		228,203	60,150	61,349
Other Transfers	438,214	446,878	8,664		455,716	464,730	473,925
Transfers to Reserves	161,343	163,843	2,500		166,943	170,043	170,645
Total Expenses	3,317,852	3,594,626	276,774		3,439,842	3,332,384	3,366,270
Net Cost of Service	(2,549,061)	(2,706,962)	(157,901)		(2,782,857)	(2,662,382)	(2,612,945)

Note 1: Increase due to approved FRIAA Grant projects

Note 2: Reduced to reflects 2021 actuals, anticipated increase in revenue due to popularity of outdoor recreational activities including the possibility of opening Spruce Island Quad Park as paid camping.

Note 3: Overall reduction in overweight fines

Note 4: LUB and MDP amendment, Industrial park feasibility study carry forward, office renovation carry forward reduced, carry forward of funds from 2021 for improvements and purchase of Rainbow Park if agreed by the province as well as carry forward of unused community grant funds.

Note 5: Change due to Industrial Park feasibility study and flood mapping being completed, increase due to provincial FRIAA Fire Smart Grant, RCMP contracted services increase, increase in contract and hired services expenses if Rainbow Park and the capital plan for Spruce Island are approved and facilities opened for paid camping requiring infrastructure and maintenance upgrades including management expenses and operational costs such as garbage collection, sani dump collection and required cleaning supplies for each site. See Note 7.

Note 6: Anticipated increased to insurance premiums and a new potential premium if Spruce Island Quad Park Campground be opened as paid camping.

Note 7: Reduced legal services,

Note 8: Reallocation of resources

Note 9: Reduction due to pandemic preventing public interaction activities such as fire prevention, P.A.R.T.Y program, reduced public events. Stations requiring less storage shelving. Less posters materials created due to social media, decrease shipping and freight, maintenance required on recreation sites for regular upkeep. Additional supplies required for Rainbow Park and Spruce Island management should they be opened for overnight camping and day to day expenses.

Note 10: Re-establish increased amount for community grants previously reduced due to funds shortage. In 2021, due to COVID, community facilities were closed for business that resulted in reduced revenue and grant opportunities. With some restrictions lifted, these facilities can now re-open, and some require assistance to do so, therefore requesting original allocated budget for our community facilities.

Note 11: Increase of internal charges between recreation services, public works and agricultural services to assist in maintenance of recreation facilities.

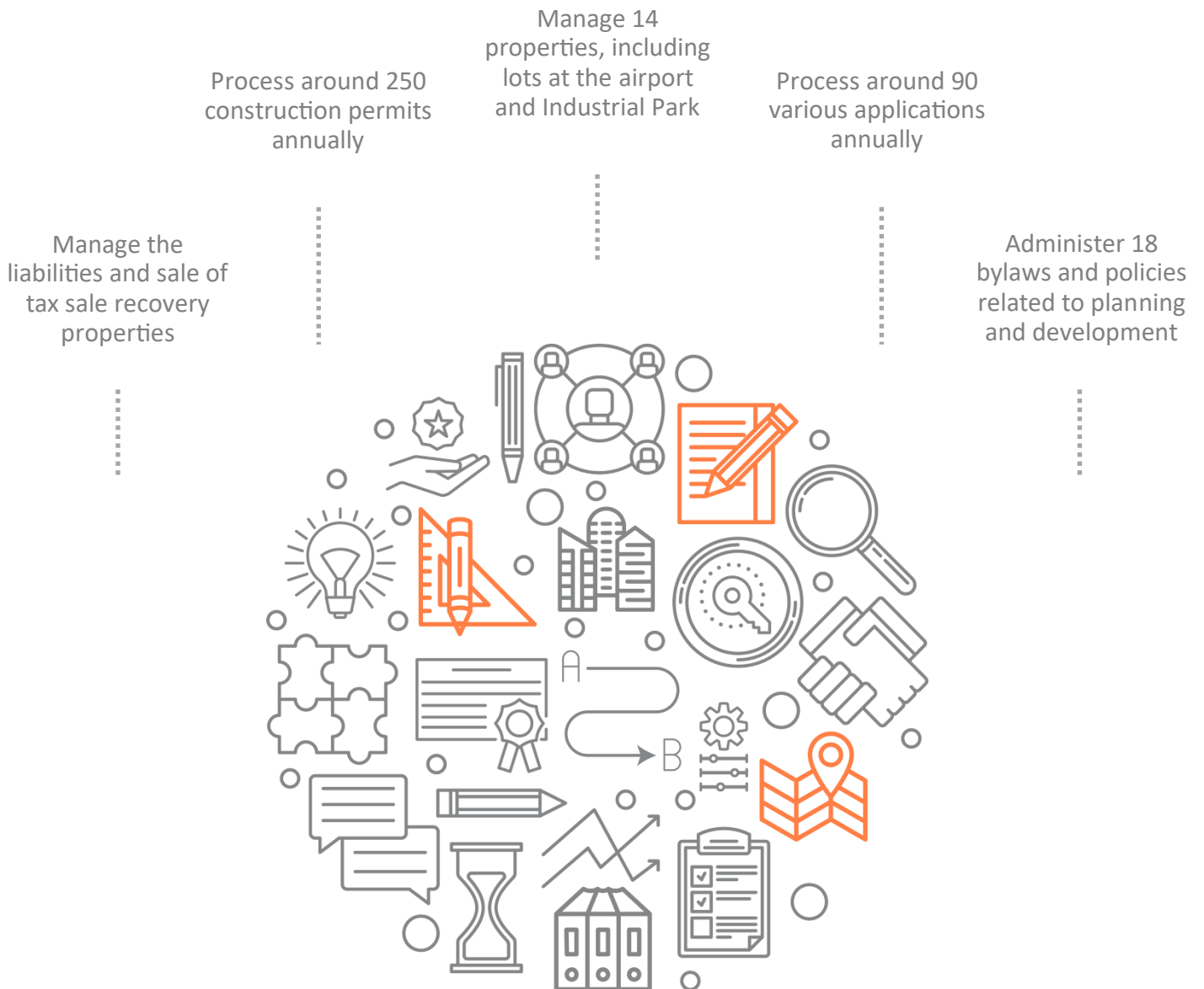
Note 12: Increase in requisition payment as per Intermunicipal Collaborative Framework (ICF) to the Town of Westlock.



Planning & Development



Facilitating smart and sustainable development



Planning & Development Core Functions

Planning Services	Building and Safety Codes	Land Use Bylaw (LUB) Enforcement	Property Management
<ul style="list-style-type: none">• Policy and bylaw development and amendments• Permits• Information and advisory services• Zoning amendments• Intermunicipal Collaboration Frameworks• Intermunicipal Development Plans• Liaise with Municipal Planning Commission• Compliance certificates• Rural addressing• GIS system updating	<ul style="list-style-type: none">• Gas, plumbing and electrical permits• Building and private sewage permits• Inspections• Monthly and annual reporting• Audit• Compliance with the Quality Management Plan• Information and advisory services	<ul style="list-style-type: none">• Enforcement of LUB• LUB updates and amendments• Complaint investigations• Sustainable development• Information and advisory services• Liaise with legal consultants• Liaise with planning consultants	<ul style="list-style-type: none">• Property management—lands, industrial park, rental properties, and tax sale recovery properties• Facility and security management of County owned properties



Budgeting for quality service delivery

Successes—Planning & Development has made recent achievements

Building staff capacity

The department is continuing with cross-training to reduce risk, prevent interruptions in service, and improve the management of workloads. Staff are receiving specialized training that will equip the County with important new skills and create opportunities for succession planning and organizational excellence. Recruitment to replace a Planning & Development Manager has brought a highly qualified resource to the department that will support quality service delivery moving forward.

Challenges—Planning & Development works to maintain service delivery

Staffing disruption

In 2021, recruitment for a critical role in the department delayed projects, strained workloads and created backlogs in work. The experience has highlighted the strength of the Planning & Development team and administrative supports.

Rise in unauthorized developments

An increasing number of unauthorized developments are being identified throughout the County. This creates additional work for Planning & Development staff, case officers and inspections group. Staff must address complaints and inquiries, complete tax assessments and reports, and perform site inspections to bring the developments into compliance and minimize liability. These unexpected files are time consuming to address and tie up staff resources.

Tax sale recovery properties

The County continues to be impacted by tax recovery properties as property taxes go uncollected. This requires additional resources to manage properties and minimize risk to the County. Given that tax recovery for non-payments is a two-year process, the financial impact of COVID-19 is yet to be seen.

Opportunities—Planning & Development seeks improvement

Increase site inspections

It is a best practice within application review procedures to complete at least one field check of application information and site description data prior to approval of development or subdivision applications. The 2017 Municipal Inspection Report recommended that more site inspections be completed to reflect this best practice, as staffing levels have not been adequate to do so. Planning & Development suggests that more site inspections for applications be completed, as resources permit—site visits do have a budget impact and require staffing levels that permit a staff member to be out of the County office. Site inspections were reduced as a result of COVID-19 in 2021.

Focus for the year ahead—Planning & Development strives for quality programs

Regional approach to appeals

The County will continue to implement a regional approach to the Subdivision and Development Appeal Board, which was initiated to create non-biased appeal proceedings. Historically, appeal boards were made up of local residents, which meant appeals had the potential to be biased or to cause local disputes when parties knew each other. A regional approach will better serve ratepayers and the municipality by eliminating bias and conflict and ensuring compliance with planning documents and bylaws.

LUB requires update

The current Land Use Bylaw (LUB), which establishes regulations on how land can be developed in the County, was passed in 2016. There are some elements within the document that require review to better prepare the County for growth, and details that need to be refined that have been noted through the application of the LUB for over four years. A thorough review and update of the LUB will give the County the right tools to introduce efficiencies, improve productivity and promote sustainable development practices. An updated LUB will help the County to accommodate new and sustainable growth and attract industry and commercial development to take advantage of new innovations. Collaborating with Fire Services for updates will also help to build safer developments and neighborhoods.

Operating Budget—Planning & Development

Department: Planning & Development	2021	2022	\$	Notes	3 Year Operating Forecast		
	Budget	Budget	Change		2023	2024	2025
Revenue							
Fees & Charges	199,804	194,089	(5,715)	1	209,335	222,302	300,575
Other Revenue	-	-	-		-	-	-
Penalties & Fines	750	2,500	1,750		2,500	2,500	2,500
Sales of Goods & Services	3,100	3,100	-		3,100	3,100	3,100
Transfers from Reserves	47,230	144,500	97,270	2	-	-	-
Revenue	250,884	344,189	93,305		214,935	227,902	306,175
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	4,750	3,250	(1,500)		3,330	3,390	3,450
Benefits	74,472	40,840	(33,632)	3	41,413	41,647	41,878
Contract Services	87,230	169,300	82,070	4	24,350	24,600	24,825
6100 Planning & Development	87,230	56,300	(30,930)		21,350	21,600	21,825
245 - Contract Services	35,000	46,300	11,300		11,150	11,200	11,225
247 - Hired Services	52,230	10,000	(42,230)		10,200	10,400	10,600
6601 Property Management	-	113,000	113,000		3,000	3,000	3,000
245 - Contract Services	-	113,000	113,000		3,000	3,000	3,000
Insurance	5,015	5,940	925		6,534	7,187	7,906
Mileage & Subsistence	2,893	3,400	507		3,510	3,620	3,730
Other Operating Expenses	3,980	3,980	-		4,099	4,200	4,300
Professional Services	42,575	30,000	(12,575)	5	32,000	33,000	35,000
Rentals / Leases / Permits	47,584	48,274	690		53,702	59,141	60,325
Repairs & Maintenance	5,150	3,000	(2,150)		3,000	3,000	3,000
Salaries & Wages	285,192	187,505	(97,687)	3	188,744	190,001	191,277
Supplies & Materials	80,729	82,653	1,924		84,496	86,320	87,635
Telecommunications	1,660	1,660	-		3,060	3,100	1,790
Training & Development	7,300	7,000	(300)		7,160	7,325	7,480
Utilities	-	-	-		-	-	-
<i>Non-Operating Expenses</i>							
Other Non-Operating Items	400	1,650	1,250		1,650	1,650	1,650
Other Transfers	-	-	-		-	-	-
Transfers to Reserves	37,023	37,023	-		37,023	37,023	37,025
Total Expenses	685,953	625,475	(60,477)		494,071	505,203	511,271
Net Cost of Service	(435,069)	(281,286)	153,782		(279,136)	(277,301)	(205,096)

Note 1: Reduced to reflect 2021 actuals

Note 2: LUB and MDP amendment, Industrial park feasibility study carry forward

Note 3: Reallocation of resources

Note 4: Change due to Industrial Park feasibility study and flood mapping being completed.

Note 5: Reduced legal fees



Budget by Program—Planning & Development

	2021 Budget	2022 Budget	Variance
Planning & Development			
6100 Planning & Development			
Revenues	160,397	143,942	(16,455)
Expenses	631,198	461,460	169,737
Net 6100 Planning & Development	(470,801)	(317,518)	153,282
6601 Property Management			
Revenues	90,487	200,247	109,760
Expenses	54,755	164,015	(109,260)
Net 6601 Property Management	35,732	36,232	500
6602 Road Allowances			
Revenues	-	-	-
Expenses	-	-	-
Net 6602 Road Allowances	-	-	-
Net Planning & Development	(435,069)	(281,286)	153,782

Fire Services



Protecting the community

Lead and manage the County's Emergency Response Plan

Manage 5 fire halls and 75 volunteer fire fighters

Bring 1,200 - 2,500 students through the Fire Safety House annually

Respond to nearly 400 emergency calls annually

Deliver 10-15 education workshops annually



Budgeting for quality service delivery

Successes—Fire Services has made recent achievements

Emergency management

Emergency management preparation and mitigation work is underway with mutual aid partners to ensure adequate response to potential risks and to improve safety and the protection of lives, property, and the environment. Fires and floods have been the primary areas of focus; however, many other potential hazards exist. The recent review of the Emergency Response Plan has emphasized the need to continually update the plan and invest in training and collaboration with mutual aid partners.

Disaster and emergency training

A focus on training in 2021 has brought approximately 90% of all County staff up to date on training for emergency management functions. This has built significant capacity within the organization.

Inter-agency collaboration

As COVID-19 has caused a drop in the number of volunteer fire fighters, Westlock County Fire Services and the Town of Westlock Fire Department have worked collaboratively to provide support services among the fire departments. This has helped to ensure coverage for fire service delivery.

Safe operations during COVID-19

Fire Services has followed the Alberta Health Services Medical First Responder protocols and the Westlock County Emergency Services Standard Operating Guideline 035 related to COVID-19 to ensure that all members are fit for duty and taking necessary safety precautions. These efforts have supported the health and safety of staff and the public during this difficult time.

Enhanced water supply

Fire Services has shifted to bringing water trucks on scene to eliminate the need for fire engines to leave and re-fill at dugouts. This enhances service for the protection of lives and property and provides a clean water supply, which reduces costly fire engine repairs associated with drawing water containing sand and gravel that damages pumps.

Improved cost recovery

The department has improved financial processes to increase cost recovery for fire service. This creates a more stable and reliable revenue source for providing quality service to the citizens of Westlock County.

Challenges—Fire Services works to maintain service delivery

Communications risks

The radio tower that transmits the County's Very High Frequency (VHF) radio system has reliability issues, which causes interruptions in service and significant risk to 911 dispatch and emergency response communications. When the communication tower is down, these radio communications are not available. Under other conditions, the signals are not received, such as when the tower is not in direct line of sight or in more remote areas of the County. The radio tower is shared and owned by Telus. In addition to the radio tower issues, the VHF radio communication system used by Protective Services is aging and will require upgrading.

Declining membership

COVID-19 has placed additional pressures on a decline in membership for volunteer firefighters. Membership dropped from 96 firefighters in 2020 to 75 in 2021. A number of staff will soon be retiring and there are currently not enough recruits to fill the roles.

Apparatus requiring replacement

Westlock County Fire Services has an aging fleet of apparatus. It is critical to budget for equipment refurbishment and replacement to meet safety standards. The National Fire Protection Association (NFPA) recommends not using apparatuses over 25 years—failure to comply with this puts the public and firefighters at higher risk of injury or death.

Reduced presence in the community

COVID-19 has prevented the department from holding many of its regular programs and events, such as the Party Prevention Program and Fire Safety House. This has reduced the exposure of safety messaging in the community. The department has adapted to the virtual landscape by offering virtual events and programs whenever possible.

Training delivery

COVID-19 has hindered the County's ability to deliver some critical forms of training for fire service and emergency management. Westlock County is working towards specialized emergency management training for members of the Emergency Management team, in alignment with changes made to emergency management roles by the Government of Alberta.

Opportunities—Fire Services seeks improvement

AFRACCS radios

Westlock County has signed on to the Alberta First Responders Radio Communications System (AFRRCS), which is managed and maintained by the Province, to begin addressing its radio communications issues. The AFRRCS network works during storms and power outages and is highly reliable. Investment in this technological infrastructure would solve Protective Service's radio communication challenge.

GPS tracking in emergency vehicles

Equipping all Fire Services vehicle fleet units with GPS tracking would improve emergency response through accurate and timely addressing, mapping, and the ability to deploy units based on the location of other units responding. It would allow members to see the location of critical obstacles, such as fuel tanks, to minimize risk and better prepare the County to safely and successfully respond to large-scale incidents.

Focus for the year ahead—Fire Services strives for quality programs

Recruiting and retaining personnel

Given the drop in firefighter membership, the department will focus on recruiting members to meet proper staffing levels for all fire departments and fulfill succession planning for members that are preparing to retire. Recruitment efforts will utilize electronic and other means of reaching the community for firefighter opportunities.

Monitoring fire risk

The severity of drought conditions during the summer of 2021 could contribute to an extremely high-risk fire season for 2022. The department will focus on monitoring precipitation, vegetation, and other factors to determine areas of concern in order to minimize risk.

Operating Budget—Fire Services

Department: Fire & Emergency Services	2021	2022	\$		3 Year Operating Forecast		
	Budget	Budget	Change	Notes	2023	2024	2025
Revenue							
Conditional Grants	20,000	68,250	48,250	1	-	-	-
Penalties & Fines	2,400	-	(2,400)		-	-	-
Sales of Goods & Services	90,000	90,000	-		90,000	90,000	90,000
Transfers from Reserves	9,150	-	(9,150)	2	-	-	-
Revenue	121,550	158,250	36,700		90,000	90,000	90,000
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	1,938	838	(1,100)		1,476	1,500	1,500
Benefits	37,599	38,130	531		39,043	39,387	39,734
Contract Services	71,400	109,450	38,050	3	31,240	41,740	31,416
Insurance	37,131	44,556	7,425		49,014	53,915	59,306
Mileage & Subsistence	21,635	17,650	(3,985)		18,050	18,950	18,950
Other Operating Expenses	11,647	10,808	(839)		9,943	9,051	8,133
Professional Services	1,200	1,200	-		1,200	1,200	1,200
Rentals / Leases / Permits	4,170	2,940	(1,230)		3,840	3,840	3,840
Repairs & Maintenance	68,607	61,947	(6,660)	4	64,044	66,546	64,338
Salaries & Wages	126,809	134,695	7,886		136,715	138,766	140,847
Supplies & Materials	113,503	108,463	(5,040)	5	107,786	106,659	110,591
Telecommunications	25,111	25,111	-		25,664	25,896	26,558
Training & Development	21,510	19,970	(1,540)		19,990	20,706	20,400
Utilities	57,888	56,574	(1,314)		58,405	59,465	59,855
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	2,000	2,000	-		2,000	2,000	2,000
Grants & Contributions	39,700	37,900	(1,800)		37,900	37,900	37,900
Other Non-Operating Items	36,282	35,497	(785)		36,362	37,253	38,252
Other Transfers	-	-	-		-	-	-
Transfers to Reserves	75,700	75,700	-		78,800	81,900	82,500
Total Expenses	753,829	783,428	29,599		721,472	746,675	747,320
Net Cost of Service	(632,279)	(625,178)	7,101		(631,472)	(656,675)	(657,320)

Note 1: Increase due to approved FRIAA Grant projects

Note 2: Office renovation carry forward no longer needed

Note 3: Increase due to provincial FRIAA Fire Smart Grant

Note 4: Reduction due to one pump test completed in 2021. Old past due vehicles have been substituted with newer units. Scheduled maintenance has decreased unforeseen costs.

Note 5: Reduction due to pandemic preventing public interaction activities such as fire prevention, P.A.R.T.Y program, reduced public events. Stations requiring less storage shelving. Less posters materials created due to social media, decrease shipping and freight.



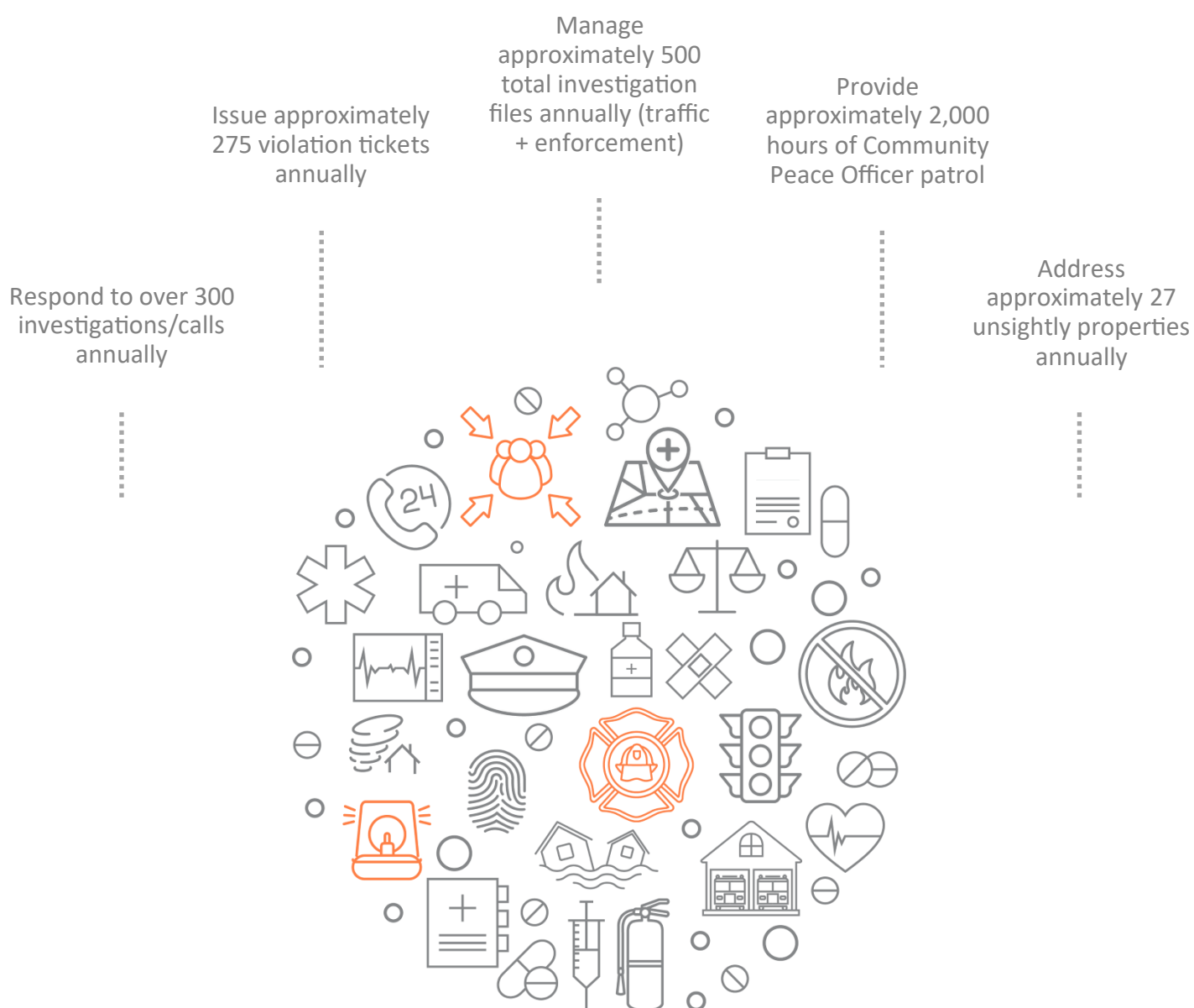
Budget by Program—Fire Services

	2021 Budget	2022 Budget	Variance
Fire & Emergency Services			
1400 Facility Maintenance			
Revenues	9,150	-	(9,150)
Expenses	151,078	130,316	20,762
Net 1400 Facility Maintenance	(141,928)	(130,316)	11,612
2301 General Fire Services			
Revenues	110,000	158,250	48,250
Expenses	251,964	316,704	(64,740)
Net 2301 General Fire Services	(141,964)	(158,454)	(16,490)
2303 Fawcett Fire Services			
Revenues	-	-	-
Expenses	89,529	89,713	(184)
Net 2303 Fawcett Fire Services	(89,529)	(89,713)	(184)
2304 Jarvie Fire Services			
Revenues	-	-	-
Expenses	27,871	27,381	490
Net 2304 Jarvie Fire Services	(27,871)	(27,381)	490
2305 Pickardville Fire Services			
Revenues	-	-	-
Expenses	68,067	61,563	6,504
Net 2305 Pickardville Fire Services	(68,067)	(61,563)	6,504
2306 Busby Fire Services			
Revenues	-	-	-
Expenses	53,992	51,549	2,443
Net 2306 Busby Fire Services	(53,992)	(51,549)	2,443
2307 Clyde Fire Services			
Revenues	-	-	-
Expenses	42,985	40,308	2,677
Net 2307 Clyde Fire Services	(42,985)	(40,308)	2,677
2308 Westlock Rural			
Revenues	-	-	-
Expenses	5,500	5,400	100
Net 2308 Westlock Rural	(5,500)	(5,400)	100
2309 Fire Guardians			
Revenues	2,400	-	(2,400)
Expenses	19,200	16,200	3,000
Net 2309 Fire Guardians	(16,800)	(16,200)	600
2400 Emergency Management			
Revenues	-	-	-
Expenses	43,644	44,294	(651)
Net 2400 Emergency Management	(43,644)	(44,294)	(651)
Net Fire & Emergency Services	(632,279)	(625,178)	7,101

Enforcement Services



Protecting the community



Enforcement Services Core Functions

Regulatory Services

- Response to calls for service
- Mobile patrols
- Monitor and enforce provincial statutes
- Bylaw enforcement—unsightly properties, weed control, animal bylaw, winter sidewalk maintenance
- Construction and building permit site compliance
- Illegal signage
- Planning and Development assistance
- Preparation and revision of municipal bylaws
- Evidence-gathering
- Prosecution matters
- Bylaw investigations

Enforcement Services

- Traffic enforcement and control—speeding, driver documentation, distracted driving, school zones, impaired driving
- Heavy and commercial vehicle enforcement
- Parking enforcement
- Complaints and inquiries
- Investigations; evidence gathering and management
- Alcohol, tobacco and drug concerns
- Noise issues
- Mutual aid partnerships and strategic relationships, such as with RCMP, the Alberta Sherriff's Office and Fire Department

Community Services

- Enforcement-related special event planning
- Public safety education campaigns
- Proactive community supports
- Special initiatives
- Crime reduction
- Positive youth development (e.g., Positive Ticketing Program)
- Victim support
- Working groups and committees
- Intra-agency support



Budgeting for quality service delivery

Successes—Enforcement Services has made recent achievements

Contract peace officer

The County has two Community Peace Officers (CPO) that contribute to the safety and security of the community. The CPOs address enforcement related to provincial statutes and municipal bylaws for traffic, infrastructure protection, land use, nuisance, unsightly property, and animals. A shift from a contract position to a permanent full-time position in 2021 has brought more stability to the department and a higher standard of service to communities. The department can now respond to issues faster, implement crime initiatives in the hamlets, provide additional assistance to the RCMP, and have flexibility for staff coverage.

Cost sharing

As an outcome of the Intermunicipal Collaboration Framework, it was suggested that the County cost share enforcement services with the Village of Clyde. Through an agreement for Peace Officer services, the County's Community Peace Officer patrols the Village for 15 hours per month to enhance community safety. The County also has a Peace Officer agreement with the Town of Westlock, which improves service for ratepayers by providing additional manpower and enhanced officer safety.

Challenges—Enforcement Services works to maintain service delivery

Rising social issues

Westlock County is seeing an increase in social conflict, rural and organized crime, addiction, and homelessness, some of which have been linked to the impacts of COVID-19. This contributes additional strain to already limited Enforcement Services resources and makes crime increasingly challenging to address. The department has seen a significant rise in call volumes and requests for RCMP assistance. This has reduced the hours available for traffic enforcement and traffic safety programs and lowered corresponding revenue to support enforcement programs.

Training delivery

COVID-19 has hindered the County's ability to deliver some critical forms of training for emergency management. Westlock County is working towards specialized emergency management training for members of the Emergency Management team, in alignment with changes made to emergency management roles by the Government of Alberta.

Opportunities—Enforcement Services seeks improvement

GPS tracking in emergency vehicles

Equipping all Enforcement Services vehicle fleet units with modern and consistent GPS tracking would improve emergency response through accurate and timely addressing, mapping, and the ability to deploy units based on the location of other units responding. It would allow members to see the location of critical obstacles, such as fuel tanks, to minimize risk and better prepare the County to safely and successfully respond to large-scale incidents.

Focus for the year ahead—Enforcement Services strives for quality programs

Strengthen community relationships

The department will partner with the community to improve awareness of Enforcement Services programs and roles within the County. The ongoing Peace Officer and Community Engagement (P.A.C.E.) Program and Positive Ticketing Program will proactively reduce crime, improve community relations, and enhance the presence of the department within the County.

Enhance authorities

Westlock County Enforcement Services is applying to expand on Community Peace Officer authorities. If successful, this will allow the Community Peace Officer to complete additional services, such as investigate low-level thefts, address non-injury vehicle accidents, and provide enhanced support to the RCMP.

Implement crime initiatives

The department will develop and deliver special crime reduction programs, such as Crime Prevention Through Environmental Design, to proactively reduce crime, build upon community relationships, and make the department more accessible to the public. This aligns with Council's strategic priority to invest in quality of life by promoting safe, secure, and peaceful neighbourhoods.

E-ticketing implementation

As E-ticketing became mandatory in 2021, the timelines for implementing the service were delayed at the provincial level. With the system fully set up as of October 2021, the department will continue to implement E-ticketing capabilities in 2022. This will give officers the ability to print tickets on-site and automatically enter required data to send to the courts. It will also save time and improve productivity, streamline data collection, minimize errors, and enhance member safety.

Operating Budget—Enforcement Services

Department: Enforcement Services	2021	2022	\$		3 Year Operating Forecast		
	Budget	Budget	Change	Notes	2023	2024	2025
Revenue							
Fees & Charges	-	-	-		-	-	-
Penalties & Fines	236,500	146,500	(90,000)	1	151,500	151,500	156,500
Transfers from Reserves	-	-	-		-	-	-
Revenue	236,500	146,500	(90,000)		151,500	151,500	156,500
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	1,500	1,000	(500)		1,020	1,040	1,060
Benefits	32,616	51,306	18,690	2	52,427	52,891	53,359
Contract Services	239,560	284,300	44,740	3	312,650	312,670	312,690
Insurance	12,396	14,875	2,479		16,363	17,999	19,799
Mileage & Subsistence	2,750	2,800	50		2,856	2,913	4,771
Professional Services	13,000	10,000	(3,000)		10,200	10,404	10,612
Rentals / Leases / Permits	4,820	5,220	400		5,320	5,375	5,430
Repairs & Maintenance	2,530	4,000	1,470		4,080	4,161	4,245
Salaries & Wages	134,356	204,844	70,488	2	207,963	211,125	214,343
Supplies & Materials	20,202	19,502	(700)		12,603	13,854	12,854
Telecommunications	1,900	2,760	860		2,816	2,872	2,929
Training & Development	3,977	2,387	(1,590)		1,937	5,193	3,600
<i>Non-Operating Expenses</i>							
Other Non-Operating Items	1,000	2,500	1,500		2,520	2,540	2,560
Other Transfers	5,000	5,000	-		5,000	5,000	5,000
Transfers to Reserves	16,120	16,120	-		16,120	16,120	16,120
Total Expenses	491,728	626,615	134,887		653,875	664,157	669,371
Net Cost of Service	(255,228)	(480,115)	(224,887)		(502,375)	(512,657)	(512,871)

Note 1: Overall reduction in overweight fines

Note 2: Reallocation of resources

Note 3: RCMP contracted services increase



Budget by Program—Enforcement Services

	2021 Budget	2022 Budget	Variance
Enforcement Services			
2100 RCMP Police Services			
Revenues	-	-	-
Expenses	207,900	283,300	(75,400)
Net 2100 RCMP Police Services	(207,900)	(283,300)	(75,400)
2600 Enforcement Services			
Revenues	236,500	146,500	(90,000)
Expenses	283,828	343,315	(59,487)
Net 2600 Enforcement Services	(47,328)	(196,815)	(149,487)
Net Enforcement Services	(255,228)	(480,115)	(224,887)



Community & Tourism



Providing support and recreation opportunities



Community & Tourism Core Functions

Community Support Services

- Customer service
- Liaise with community members and organizations
- Contributions to Family & Community Support Services, Westlock Municipal Libraries and Town of Westlock for various recreation
- Arts and cultural events
- Community development

Recreation Services

- Management of Country recreation areas and facilities—leases, contracts, utilities, building maintenance, materials and supplies, security, planning, development
- Recreation areas: Tawatinaw Valley Recreation Area, Long Island Lake Municipal Campground, Rainbow Park, Pembina River Access Trail, Athabasca Landing Trail Run, Echo Lake, Spruce Island Quad Park and \$10 Campground
- Recreation facility planning and development
- Monthly site inspections
- Safety management and reporting
- Marketing
- Online booking system
- Ensure compliance with legislation for boat launches, beaches, water and lands
- Liaise with six regulatory bodies related to water—water quality issues and riparian flooding

Community Grant Program

- Coordinate grant review process and present candidates to Council
- Assist community groups and associations with funding and grant writing support
- Coordinate grant reporting from successful applicants
- Recreational, playground and service development and partnerships
- Scholarships
- Youth assistance



Budgeting for quality service delivery

Successes—Community & Tourism has made recent achievements

Relationship with community groups

The County has built solid relationships with community groups. The Community Grant Program is a testament to continued financial support and community development. In 2021, the grant supported five successful community groups in making infrastructure improvements, providing enhanced family support programs, renovating sports grounds, and offering resources to women in need. The County's contributions to the hamlets have also been successful, with the mowing program and financial support for beautification.

Tawatinaw Valley Ski Club

The ski hill welcomed 15,573 visitors during the 2020-2021 season, a growth of 74% since the TVSC's first year of operation in 2018. The community group has recorded over 14,000 volunteer hours, the equivalent of 2.3 full-time positions each year. The current board has brought facility infrastructure up to compliance with annual inspections and repairs, upgraded the requirements from an insurance risk assessment, and created maintenance protocols to extend the longevity of Westlock County assets while providing the safest recreational environment for the public.

Long Island Lake

2021 saw nearly double the average campground users at Long Island Lake Municipal Campground, with the processing of over 3,000 online permits, 50% of which were new visitors to the campground. Following strict COVID-19 safety protocols at the site contributed to the significant expansion in users for the season. The partnership with the campground operator that runs the site under contract with Westlock County has proven to be very successful. With very limited resources and volunteers, the operator's commitment to quality maintenance has resulted in the lake being known as the cleanest beach in the region.

Challenges—Community & Tourism works to maintain service delivery

Long Island Lake Day Use

Issues with sanitation and garbage continue to rise at the Long Island Lake Day Use Area and create significant negative impacts for operations and community use. Additional resources are required to clean the site, resulting in increased costs.

Closure of Echo Lake and Spruce Island Quad Park and Campground

With the onset of COVID-19 in 2020 and its continuation into 2021, Westlock County was unable to open Echo Lake and Spruce Island Quad Park and Campground. This resulted in a significant increase in calls and complaints from the community.

Opportunities—Community & Tourism seeks improvement

Regional tourism

COVID-19 is causing people to spend more time outside and travel locally. Westlock County must be prepared to accommodate an increase in visitor demand. With appropriate planning, support and resources, County facilities will be good examples of social wellbeing and economic diversification in the region. For example, redevelopment of Spruce Island and an online booking system for the site will create tourism opportunities in the northern region of Westlock County.

Recreation site enhancements

Many opportunities exist to enhance Long Island Lake Campground, including bringing power to the designated camping area, expanding with a trail system, and introducing rental equipment, such as kayaks, stand up paddle boards and canoes. Spruce Island Quad Park and Rainbow Park day use area also have significant potential to grow into paid campgrounds with substantial site development to generate revenue from picnicking, fishing and outdoor adventures. These sites could become substantial revenue generators and a tourism draw to our region.

Focus for the year ahead—Community & Tourism strives for quality programs

Revitalized tourism approach

A rise in demand for outdoor tourist amenities has positioned the County to capitalize on its winter and summer amenities. The promotion of year-round tourism will provide more opportunities for community members and visitors.

Strategizing campgrounds

To support the health and safety of the public during COVID-19, tough decisions were made to close certain campgrounds that did not have caretakers. Some of these campgrounds have aging infrastructure that requires significant maintenance, and vandalism has contributed to worsening facility conditions. All locations have been analyzed and plans are submitted for capital improvements.

Operating Budget—Community & Tourism

Department: Community & Tourism	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Fees & Charges	117,300	184,150	66,850		194,200	194,200	194,200
Sales of Goods & Services	4,000	5,800	1,800		6,350	6,400	6,450
Transfers from Reserves	38,557	48,775	10,218		-	-	-
Revenue	159,857	238,725	78,868		200,550	200,600	200,650
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	1,600	3,700	2,100		3,730	3,765	3,795
Benefits	5,608	20,644	15,036		21,112	21,317	21,525
Contract Services	256,180	322,460	66,280		308,025	309,550	309,877
Insurance	15,995	23,694	7,699		26,213	28,824	31,647
Mileage & Subsistence	-	1,500	1,500		1,600	1,700	1,800
Other Operating Expenses	19,514	21,071	1,556		17,289	13,980	14,196
Professional Services	-	5,000	5,000		-	-	-
Rentals / Leases / Permits	7,500	9,000	1,500		-	-	-
Repairs & Maintenance	9,000	16,900	7,900		16,525	15,155	16,785
Salaries & Wages	20,390	75,559	55,169		76,693	77,843	79,011
Supplies & Materials	17,290	27,900	10,610		31,658	32,471	33,332
Telecommunications	2,986	6,586	3,600		4,830	3,845	3,875
Training & Development	3,000	3,000	-		3,000	3,000	3,000
Utilities	4,000	4,000	-		4,000	4,000	4,000
<i>Non-Operating Expenses</i>							
Grants & Contributions	378,360	345,309	(33,051)		382,364	387,462	392,652
Other Non-Operating Items	179,205	195,907	16,702		187,671	18,707	18,887
Other Transfers	433,214	441,878	8,664		450,716	459,730	468,925
Transfers to Reserves	32,500	35,000	2,500		35,000	35,000	35,000
Total Expenses	1,386,343	1,559,108	172,765		1,570,425	1,416,349	1,438,307
Net Cost of Service	(1,226,486)	(1,320,383)	(93,898)		(1,369,875)	(1,215,749)	(1,237,657)

Note 1: Anticipated increase in revenue due to popularity of outdoor recreational activities including the possibility of opening Spruce Island Quad Park as paid camping.

Note 2: Carry forward of funds from 2021 for improvements and purchase of Rainbow Park if agreed by the province as well as carry forward of unused community grant funds.

Note 3: Increase in contract and hired services expenses if Rainbow Park and the capital plan for Spruce Island be approved and facilities opened for paid camping that require infrastructure and maintenance upgrades including management expenses and operational costs such as garbage collection, sani dump collection and required cleaning supplies for each site. See Note 7.

Note 4: Anticipated increased to insurance premiums and a new potential premium if Spruce Island Quad Park Campground be opened as paid camping.

Note 5: Potential legal fees to assist in the sale of lands at Echo Lake Family Campground.

Note 6: Caretaker bathroom facility at Long Island Lake requires repair. Additional funds for Spruce Island Quad Park campground if re-opened.

Note 7: Maintenance required on recreation sites for regular upkeep. Additional supplies required for Rainbow Park and Spruce Island management should they be opened for overnight camping and day to day expenses.

Note 8: Re-establish increased amount for community grants previously reduced due to funds shortage. In 2021, due to COVID, community facilities were closed for business that resulted in reduced revenue and grant opportunities. With some restrictions lifted, these facilities can now re-open, and some require assistance to do so, therefore requesting original allocated budget for our community facilities.

Note 9: Increase of internal charges between recreation services, public works and agricultural services to assist in maintenance of recreation facilities.

Note 10: Increase in requisition payment as per Intermunicipal Collaborative Framework (ICF) to the Town of Westlock.



Budget by Program—Community & Tourism

	2021 Budget	2022 Budget	Variance
Community Services			
5500 Family Community Social Services			
Revenues	-	-	-
Expenses	55,220	56,325	(1,105)
Net 5500 Family Community Social Services	(55,220)	(56,325)	(1,105)
7200 General Recreation Services			
Revenues	-	-	-
Expenses	461,652	558,602	(96,949)
Net 7200 General Recreation Services	(461,652)	(558,602)	(96,949)
7201 Long Island Lake			
Revenues	142,577	166,225	23,648
Expenses	162,515	179,036	(16,521)
Net 7201 Long Island Lake	(19,938)	(12,811)	7,127
7202 Rainbow Park			
Revenues	-	15,000	15,000
Expenses	2,330	49,360	(47,030)
Net 7202 Rainbow Park	(2,330)	(34,360)	(32,030)
7203 Echo Lake			
Revenues	-	-	-
Expenses	280	5,000	(4,720)
Net 7203 Echo Lake	(280)	(5,000)	(4,720)
7204 Spruce Island Quad Park			
Revenues	-	45,000	45,000
Expenses	-	30,120	(30,120)
Net 7204 Spruce Island Quad Park	-	14,880	14,880
7206 Tawatinaw Ski Hill			
Revenues	17,280	-	(17,280)
Expenses	430,706	393,582	37,124
Net 7206 Tawatinaw Ski Hill	(413,426)	(393,582)	19,844
7300 Community Grant Program			
Revenues	-	12,500	12,500
Expenses	75,791	85,440	(9,649)
Net 7300 Community Grant Program	(75,791)	(72,940)	2,851
7400 Libraries Grant Program			
Revenues	-	-	-
Expenses	197,849	201,644	(3,795)
Net 7400 Libraries Grant Program	(197,849)	(201,644)	(3,795)
Net Community Services	(1,226,486)	(1,320,383)	(93,898)

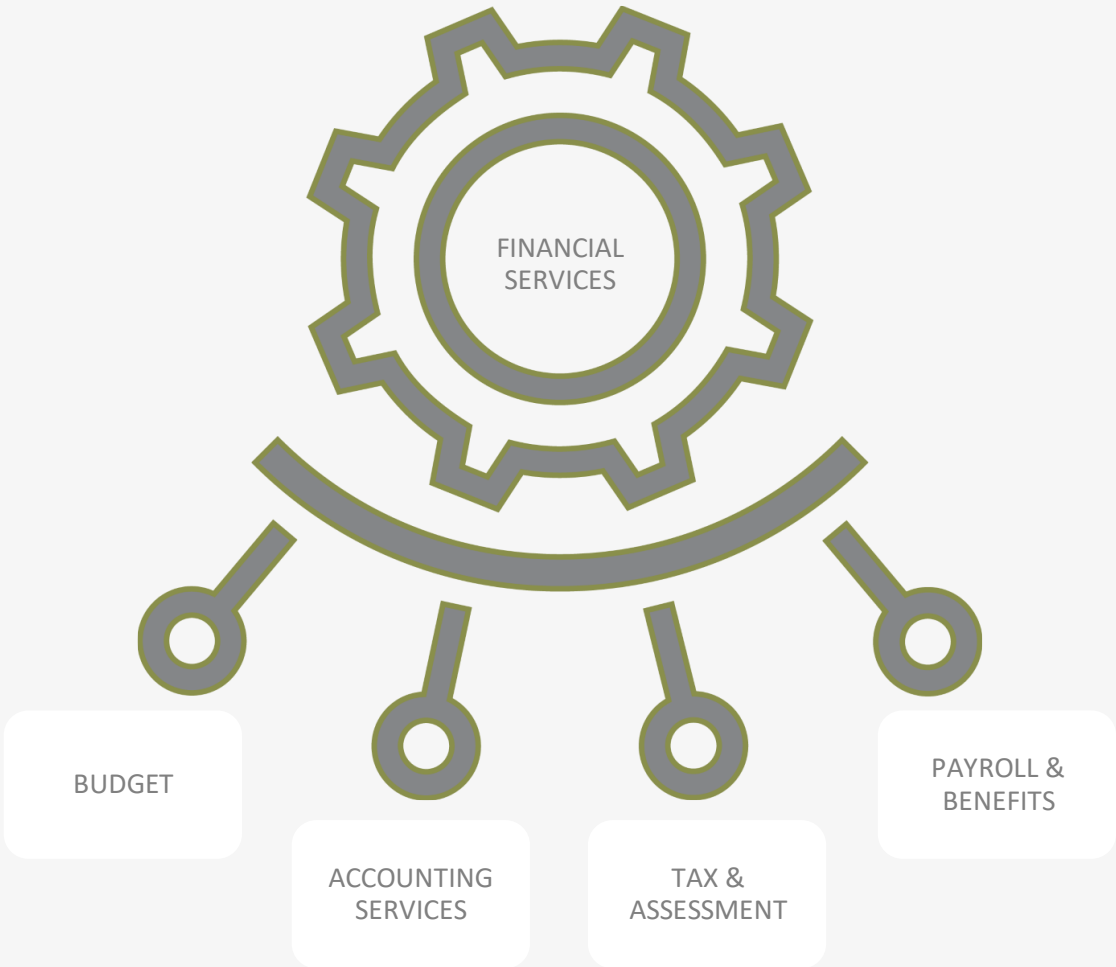


Financial Services Division



Bringing value through Financial Services Division

The Financial Services Division is accountable for safeguarding and administering the County’s financial assets through sound policies and procedures, internal controls, and accounting systems. The division delivers all financial operations and facilitates long-term financial planning to ensure the stability and viability of the County through its core lines of business. **Budget** services plan for the responsible allocation of County resources now and into the future. **Accounting Services** administers the County’s financial assets through sound policies and procedures and internal controls. **Tax & Assessment** ensures the collection of annual property taxes and assessment of properties. **Information Technology** enables work across the organization through computer hardware, software, mobile devices, and processes. **Payroll & Benefits** ensures the support and viability of the County’s staff resources. Maintaining excellence in customer service is a priority for Financial Services, as it strives to produce accurate and timely financial information for the citizens of Westlock County, Council, and staff, and develop trust through transparency. The division provides guidance and direction to all business units. Financial Services’ leadership and expertise allows the County to maximize its capabilities through financial and technology resources to capitalize on opportunities for success.



Financial Services



Safeguarding the County's financial future

Process an average of 675 cash receipts and 200 cheques and EFTs monthly

Process approximately 550 utility bills monthly

Manage approximately 8,200 tax rolls and assessments

Manage insurance for 90 pieces of heavy equipment, 51 automobiles, 33 properties and 13 non-profit agencies

Manage 75 various devices including computers, laptops, tablets, and cell phones



Financial Services Core Functions

Service Management	Budget	Accounting Services	Tax & Assessment
<ul style="list-style-type: none"> • Customer service • Corporate financial support • Liaise with IT contracted services • Coordination and follow-up of HelpDesk tickets • Support and training for financial software • Management of County's mobile devices • Technological policy development and updates 	<ul style="list-style-type: none"> • Operating and capital budgets • Budget support to business units • Long-range financial planning • Reserves management • Financial analysis and forecasting • Fiscal services <div data-bbox="444 747 805 873" style="background-color: #d3d3d3; text-align: center; padding: 5px;"> Payroll & Benefits </div> <ul style="list-style-type: none"> • Payroll services • Pension and benefits • T4 and T4A processing • Source deductions and remittances 	<ul style="list-style-type: none"> • Accounts receivable—cash receipts, banking etc. • Accounts payable • Utility billing • Financial reporting • Insurance • Debentures • Investments • Tangible capital assets • Financial policy development and updates 	<p><i>Taxation</i></p> <ul style="list-style-type: none"> • Mill rate bylaw • Tax notices • Tax collection • Tax recovery • Tax Installment Payment Plan <p><i>Assessment</i> (contracted service)</p> <ul style="list-style-type: none"> • Annual market values • Regulated property values • New property assessments



Budgeting for quality service delivery

Successes—Financial Services has made recent achievements

Capital Committee

Financial Services has initiated a Capital Committee to review and inform the Capital Budget and 5-year and 10-year capital plans, and to strategize corporate technology needs. The Committee, which consists of managers from each department, provides an opportunity to plan collaboratively for current and future needs, supports sound decision making, and ensures that resources are maximized over the life of capital assets. The Committee is also reviewing annual contributions to reserves to prepare the County for declining revenue, unexpected changes in grant funding, and increasing asset depreciation. The County has prioritized contributions to develop appropriate levels to keep the reserves healthy.

Tangible Capital Asset Software

Implementing Tangible Capital Asset Software has improved the County's ability to calculate depreciation for responsible asset management. The software has streamlined and improved year-end processes through automation and enhanced the department's capacity to support the asset management program.

Optimized staff resources

Staff resources have been optimized to achieve appropriate levels of support for the Financial Services department. This has resulted in improved accuracy, reduced risk, and increased capacity. The success highlights what significant improvements can be made from sufficient staffing levels.

Evolution of the budget process

In 2020, the County adopted a new and streamlined approach to budgeting processes and delivery. This allowed for deeper conversations about revenue and expenses, enhanced accuracy and collaboration, and improved communication to Council and the public through open and transparent narratives. Since that time the budget process has continued to evolve along with budget software updates, and has become even more organized, comprehensive, and structured to maximize value of the budget, a critical guiding document for the County.

Challenges—Financial Services works to maintain service delivery

Changes in assessment model

The Government of Alberta's review of the assessment model for regulated oil and gas properties is uncertain and may have serious impacts on the County's financial capacity to support programs and services.

Changes to provincial grant funding

Alberta's Municipal Sustainability Initiative (MSI) funding has been extended until 2023-24, after which it will be replaced with the Local Government Fiscal Framework. Grant funding from the Province remains uncertain and the County must be prepared to mitigate the financial consequences, as service delivery currently relies heavily on provincial grant funding.

Uncollected taxes

Uncollected property taxes from oil and gas industry linear and designated industrial properties continues to impact County revenues. The County currently has no recourse to collect these outstanding taxes, which represent one of the County's largest expenses averaging approximately \$750,000 per year for the past four years, or 6.8% of municipal tax revenue.

Increase in expenses

The County must shift budgets to accommodate downloads from the Province for various services, including the Police Costing Model, which demands 15% of policing costs per capita in 2022, 20% in 2023, and 30% in 2024 and beyond. These downloaded costs are becoming increasingly difficult in the face of declining revenue. Inflation is also a natural reality for expenses.

Tax recovery properties for non-payments

The County budget continues to be impacted by tax recovery properties. While the *Municipal Government Act* offers provisions for municipalities to put properties up for sale when property taxes go unpaid, the County must take on liabilities associated with the properties until they are sold. As the number of properties that fall into this recovery process remains high, so do the financial burdens and risks for the County. Given that tax recovery for non-payments is a two-year process, the financial impact of COVID-19 is yet to be seen.

Opportunities—Financial Services seeks improvement

Strategic financial support

The need for higher-level accounting and strategic financial analysis is crucial as the County faces more complex financial challenges. Internal business units rely on sound financial advice to improve their operations and Council requires financial strategies to make important decisions for the future success of the County. Additional oversight for accounting services will ensure added accuracy and support for all processes.

Focus for the year ahead—Financial Services strives for quality programs

Fees and Charges Bylaw

The finalization of a Fees and Charges Bylaw will provide clarity to the organization and define the County's charges for various municipal services and products, such as permits and licenses, rentals, user fees and programs.

Uncollected tax recovery

The County is working in partnership with other municipalities for a group litigation to recover some of the uncollected property taxes from oil and gas industry linear and designated industrial properties. This may help to mitigate revenue loss impacting the County's budget.

Tangible Capital Asset Software

Fully implementing Tangible Capital Asset Software is a multi-year project that will explore and install various software functions to support asset management. Continued integration of the software will allow for efficiencies and planning and maintenance for each asset and asset component.

Operating Budget—Financial Services Division

Division: Financial Services	2021	2022	\$	Notes	3 Year Operating Forecast		
	Budget	Budget			Change	2023	2024
Revenue							
Conditional Grants	358,529	209,341	(149,188)		209,341	209,341	209,341
Fees & Charges	6,000	7,000	1,000		7,070	7,140	7,212
Municipal Taxes	11,624,151	11,785,703	161,552		11,334,600	11,334,600	11,334,600
Other Revenue	4,028,148	4,029,008	860		4,151,409	4,222,499	4,295,014
Penalties & Fines	309,000	311,900	2,900		311,900	311,900	311,900
Sales of Goods & Services	84,700	41,500	(43,200)		41,530	41,560	41,590
Transfers from Reserves	21,200	29,000	7,800		29,580	30,200	30,800
Revenue	16,431,728	16,413,452	(18,276)		16,085,430	16,157,240	16,230,457
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	8,000	8,000	-		8,150	8,300	8,450
Benefits	122,932	123,961	1,029		126,735	127,952	129,169
Contract Services	94,770	2,805	(91,965)		2,840	7,880	2,920
Insurance	30,263	36,315	6,052		39,946	43,941	48,335
Mileage & Subsistence	1,450	2,245	795		2,290	2,340	2,390
Other Operating Expenses	1,000	100	(900)		100	100	100
Professional Services	207,125	198,920	(8,205)		196,595	199,695	202,362
Rentals / Leases / Permits	3,370	3,370	-		3,370	3,370	3,370
Salaries & Wages	426,849	434,643	7,794		441,162	447,719	454,374
Supplies & Materials	181,370	176,647	(4,723)		182,520	187,425	192,744
Telecommunications	14,690	15,415	725		16,916	16,023	16,336
Training & Development	7,810	8,620	810		8,650	8,680	8,710
<i>Non-Operating Expenses</i>							
Bad Debt Expenses	102,009	10,000	(92,009)		10,000	10,000	10,000
Other Non-Operating Items	3,922,148	3,922,508	360		4,044,909	4,115,999	4,188,514
Other Transfers	21,000	1,000	(20,000)		1,020	1,040	1,060
Transfers to Reserves	90,630	586,819	496,189		80,003	80,168	80,339
Total Expenses	5,235,416	5,531,368	295,952		5,165,207	5,260,632	5,349,173
Net Cost of Service	11,196,312	10,882,084	(314,228)		10,920,223	10,896,608	10,881,284

Note 1. (\$150K) Municipal Operating Support Transfer. One time grant removed

Note 2. Linear and Industrial Projected 10% decreased assessment, Residential and Farm Projected 3% increased assessment

Note 3. Gravel royalty reduced (\$28.5K), removed airport administrative services (\$16K)

Note 4. Transfer from reserve to fund IT hardware

Note 5. Contracted IT Services moved to CAO Division (\$42K), Corporate Planning moved to CAO Division (\$50K)

Note 6. Audit fees reduced (\$5K), Legal fees reduced (\$4K)

Note 7. Unpredictable, some collections unexpected

Note 8. Council Contingency removed (\$20K)

Note 9. Reduced gravel royalty to reserve (\$14K), increased interest on reserves \$ 3.5K



Budget by Program—Financial Services Division

	2021 Budget	2022 Budget	Variance
Financial Services			
0100 Fiscal Services			
Revenues	12,464,680	12,451,944	(12,736)
Expenses	176,899	560,179	(383,280)
Net 0100 Fiscal Services	12,287,781	11,891,765	(396,016)
1200 General Financial Services			
Revenues	44,900	39,000	(5,900)
Expenses	574,468	481,552	92,916
Net 1200 General Financial Services	(529,568)	(442,552)	87,016
1202 Financial Services			
Revenues	-	-	-
Expenses	561,901	567,129	(5,228)
Net 1202 Financial Services	(561,901)	(567,129)	(5,228)
5201 Loans to Other Agencies			
Revenues	508,313	508,313	-
Expenses	508,313	508,313	-
Net 5201 Loans to Other Agencies	-	-	-
8000 Government Requisitions			
Revenues	3,413,835	3,414,195	360
Expenses	3,413,835	3,414,195	(360)
Net 8000 Government Requisitions	-	-	-
Net Financial Services	11,196,312	10,882,084	(314,228)

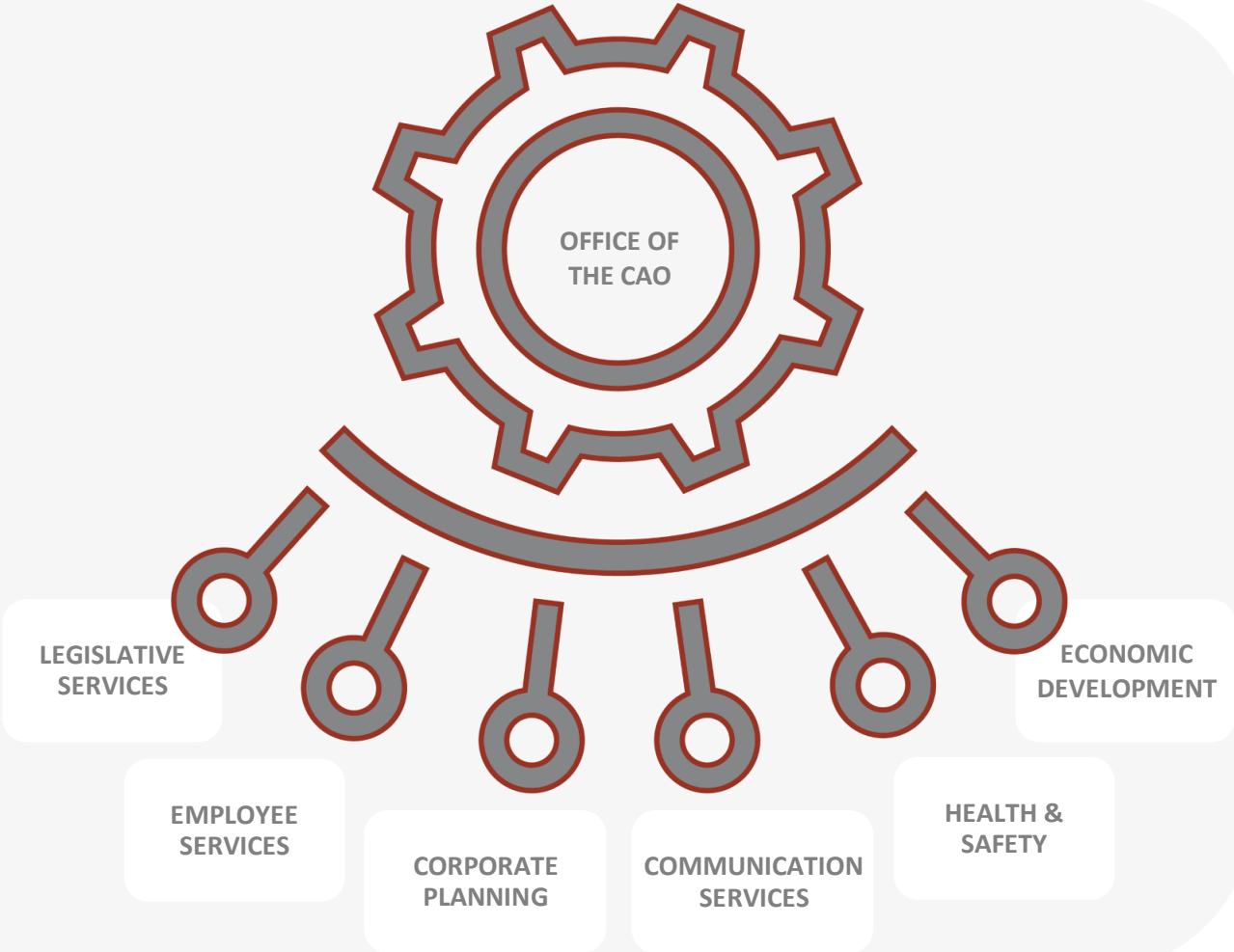


Office of the CAO



Bringing value through the Office of the CAO

As the coordinating link between Council, Administration, and the public, the **Chief Administrative Officer (CAO)** is responsible for the overall leadership and management of the municipality. The CAO facilitates work across all divisions and with external agencies to implement the decisions of Council and bring Council’s strategic direction to life. The team of business units within the Office of the CAO enables the CAO and the County to be responsive to the needs of the community. The work of **Legislative Services** supports Council and ensures that County government and decision-making processes maintain transparency, accountability, integrity and accessibility to the public. **Employee Services** supports a healthy workplace, empowering motivated staff that commit to excellence and continuous improvement for the benefit of citizens and the region. **Corporate Planning** provides the structured, collaborative planning approach that helps the organization to plan for the future and to align Administration with Council’s direction by creating the plans and tools required to guide, measure and report on progress toward goals and outcomes. **Communication Services** strives to inform and engage the public through the development of communication materials, sharing key messages and inviting community and stakeholder involvement. Underlying all staff work is **Health & Safety**, which promotes awareness and compliance with legislation and safe work practices to protect staff, contractors, County property and the environment. Economic Development promotes the financial viability of the County’s resources and amenities. Together, these business units aim to meet the needs of the community through leadership, innovation, and collaboration.



Office of the CAO



Providing leadership to the organization



Office of the CAO

Chief Administrative Officer	Legislative Services	Employee Services	Health & Safety
<p><i>Operations</i></p> <ul style="list-style-type: none"> • Corporate leadership— Senior Leadership Team and senior management functions • Alignment with strategic priorities • Regional partnerships and relationships <p><i>Governance</i></p> <ul style="list-style-type: none"> • Principal advisor to Council • Implementation of policies and programs • Inter-municipal affairs 	<ul style="list-style-type: none"> • Boards and committees • Council support • Council meeting agenda packages and minutes • Liaise between public and Council • Elections • Bylaw and policy administration • Sub-Division Appeal Board support • FOIP training and management • Records management 	<ul style="list-style-type: none"> • Staff support • Policy development • Health and wellness • Job evaluation • Performance management • Salary administration and payroll management • Compensation and benefits • Collective bargaining and collective agreements • Records management • Succession planning • Capacity building • Job descriptions • Hiring, recruiting and retention • Dispute resolution and mediation • Contract administration 	<ul style="list-style-type: none"> • Corporate health and safety program and services • Compliance with legislation • Occupational Health & Safety training • Risk management • Policy development • Incident reporting • Safety investigations • Community safety compliance and initiatives • Administrative support to the Joint Health & Safety Committee
Communications	Corporate Planning	Economic Development	
<ul style="list-style-type: none"> • External communications • Internal communications • Media relations • Website and branding • Corporate messaging 	<ul style="list-style-type: none"> • Strategic planning • Business planning and budgeting • Priorities alignment • Monitoring and performance measures 	<ul style="list-style-type: none"> • Business attraction and retention • Tourism • Regional development 	



Budgeting for quality service delivery

Successes—Office of the CAO has made recent achievements

Regional Economic Development Advisory Committee

In partnership with the Town of Westlock and Village of Clyde, Westlock County has established a Regional Economic Development Advisory Committee (REDAC). The three communities are working together on the development of a Regional Economic Development Plan to identify regional opportunities for economic growth and diversification. Economic development will help the County to generate revenue to support service delivery.

Improving workplace culture

The Office of the CAO has prioritized improving the workplace culture to re-build, modernize and develop a healthy team environment, as only a strong team can overcome the issues the County faces. The County is now focusing on creating consistency among leadership and building organizational stability. Restructuring of staff resources has created efficiencies within the organization. The focus is on allocating resources to ensure the organization has a stronger workforce and the required level of resources for sustainable services.

Communication improvements

The County is becoming more sophisticated in communicating better with the public on all platforms, including print media, social media, and the website. Development of a newly designed website is underway, with expected completion in 2022. Improving internal and external communications enables the County to engage more effectively with the public and to make critical information more accessible.

Formalized governance process

The Office of the CAO is developing a more consistent and formal process for governance. A road map for Council orientation and training highlights responsibilities, key policies, legislation, and collaboration with Administration to prepare Council to succeed. Timelines and procedures assist Council to make informed and strategic decisions and ultimately, fulfill their legacy.

Mentorship for senior leadership

A formal process for mentorship supports directors and the management team in managing business units with a focus on corporate goals and strategies. With senior leadership guiding the organization at this higher level, the CAO will have more capacity to power a forward-thinking vision for the County.

Media relations

Media relations has advanced as a priority to enhance transparency. Key County contacts are communicating frequently with the media to establish a proactive and transparent approach to communications for improved issues management.

2021 election

The municipal general election was held on October 18, 2021. Legislative Services staff contributed significant resources to prepare for and administer the election in alignment with Alberta's *Local Authorities Election Act*.

Health and Safety functions

Restructuring health and safety functions has provided a more focused and supportive approach to health and safety across the organization. This has led to improvements in site visits and inspections, interaction with workers under operational conditions, and random spot checks to ensure safety compliance. Ten-point analyses conducted during safety audits identify missing links and success stories in the safety system and provide a more collaborative approach to reducing risk for the County and its staff.

Enhanced safety

Westlock County is committed to providing its employees, contractors, and visitors with a safe and healthy work environment, incorporating physical, psychological, and social wellbeing. Review of the Health and Safety Policy resulted in more clearly defined roles in support of this, introduced staff health and wellness functions, and enhanced compliance with legislation. The County's Health and Safety Management System (HSMS) implements various processes and best practices to significantly reduced the number of safety incidents that occur. The purpose of the HSMS is to comply with all applicable legislation, including the *OHS Act*, Regulation and Code, and provide a work environment that is supportive, collaborative, and incident-free. The system protects staff, contractors and other workers, the public, the environment, and County property. Employees at every level are responsible and accountable for Westlock County's Occupational Health and Safety system.

Service delivery safety compliance

Contractors and community groups that manage County-owned sites and services are integrated into the County's Health and Safety Management System to follow Occupational Health and Safety and industry standards. This results in improved compliance with legislation, safer facilities for the public, and enhanced data collection through the operator's safety reporting and guest reporting. The County now provides these specific contracted operators and community groups with orientation and training and tracks their Health and Safety programs to identify challenges and strengths.

Challenges—Office of the CAO works to maintain service delivery

Understaffed Administration

Capacity reviews completed in the last ten years have identified that the County's Administration is understaffed. This has had serious impacts on service delivery and the organization's capacity to be proactive in handling critical issues. Limited staff resources has slowed the County's progress in many ways—administrative processes and participation in regional affairs have been delayed, and some tasks have been distributed across the organization, with many staff juggling multiple functions and responsibilities. Given the requirements to fulfill service levels, operating understaffed results in insufficient coverage. If staff is further reduced, service levels will need to be changed.

Economic development eliminated through Council priorities

Over the years, economic development has been nearly eliminated through Council priorities. The County currently does not have appropriate resources to support economic development and there is limited direction. As a result, opportunities for revenue generation have been neglected and the County's ability to draw business and residents has been greatly reduced. Given that the County is already experiencing sharp revenue declines and a shrinking young demographic, this has significant long-term impacts for the viability of the County. The last Council was instrumental in recognizing this issue and some progress has been made; however, continued effort is required to develop economic development opportunities.

COVID-19

COVID-19 has impacted the County's ability to achieve some goals for 2021. Restrictions directing staff to work from home has interrupted workflows and the ability to manage critical projects. Managing staff and public safety and wellness during COVID-19 has added significant work in an already understaffed workplace environment. The pandemic has brought additional required procedures and costs, altered work practices, and added stress to staff. However, it has also highlighted the many strengths of County staff in terms of adaptability and resilience, and their ability to reflect this in the community.

OHS Legislation update

Recent changes to Alberta's OHS Legislation require many changes to the County's Health and Safety Management System. These include but are not limited to changes in new hire orientation, the contractor safety package, safe work practices, and Health and Safety Committee training and terms of reference. These changes will require significant staff resources in an already understaffed environment.

Opportunities—Office of the CAO seeks improvement

Information tracking

Creating a strategy to track Community Service Requests and Council information requests will allow the County to be more responsive to public and Council inquiries, encourage consistent and transparent information sharing, build relationships and trust, and enhance communication with Council and the public.

Succession planning and cross training

Succession planning and cross training will be critical in preparing the County for future change and ensuring that strong leaders are in place to support the County's success. While building staff capacity through succession planning is difficult in the County's understaffed environment, Administration recognizes it as a critical step to fostering sustainable service delivery.

Records Management

Examining the County's records management process will improve practices and progress the organization toward modern electronic records management.

Continuous improvement

Occupational Health and Safety is improved through facility and equipment upgrades, planning and redevelopment, policy development, and additional risk assessments and inspections. The Health and

Safety Management System is implemented based on legislative requirements, priorities, and the resources available. Incorporating additional health and wellness components from the Health and Wellness Policy, such as physical, psychological, and social wellbeing, enables the County to provide tools and resources for a healthier workplace environment.

Certificate of Recognition (COR)

A Certificate of Recognition (COR) is awarded to employers who develop health and safety programs that meet established standards and consecutive passing audits. The County is working through the rigorous process toward COR certification to prove organizational commitment to Occupational Health and Safety and achieve WCB rebates.

Focus for the year ahead—Office of the CAO strives for quality programs

Strategic planning

Completing a strategic plan in 2022 will enable Westlock County Council to develop a community vision with long-term goals and establish sustainable governance processes. The corporate business planning function will support updates to strategic planning, facilitate the development of a formal corporate business plan and corporate values, and bring clarity to the vision for Westlock County. This will bridge the gap between strategic goals and daily operations, align the budget to actionable goals, and build from the success of the County's new budget process.

Westlock County economic development

With the previous Council's direction, the County is beginning to gain momentum in economic development. It is necessary to continue to progress the Economic Development function to revive the County's capacity to grow through business attraction, retention and expansion, and the development of tourism and recreation amenities. It is critical to identify opportunities for economic development, collaborate with businesses and developers, and to build a strategic vision to understand and address needs and achieve success. A new way of thinking and business-oriented approach will allow the County to grow the economy through diverse opportunities.

Regional economic development

Opportunities exist to partner with the Town of Westlock and the Village of Clyde to study options and pursue projects. Recreation must become part of the equation if the County is to attract young families and innovative business. Economic development is necessary to build a healthy regional economy and reimagine the future of Westlock County as a hub for residential, commercial, and agricultural growth.

Workplace culture

Continuing to nurture workplace culture will streamline functions, support leadership, and strengthen resource teams. Prioritizing progress in this area will help to restore staff trust and confidence and foster wellness and professional development. Establishing Employee Services programs will improve conflict resolution and mediation, celebrate staff value, and promote a healthy work environment.

Human Resources policies

The County will develop and enhance Human Resources policies to ensure the organization is governed professionally and consistently in terms of personnel. The Employee Handbook is being developed to touch on performance management, pay schedule and disability management to improve onboarding and orientation for new staff, manage conflict, and improve workforce management overall.

Managing COVID-19

As the pandemic evolves, the County continues to respond as required and work to mitigate risk and manage costs. The development of a COVID-19 Task Force provides governance direction to the organization.

Cloud system integration

Due to interruptions in service from COVID-19, the anticipated 2021 launch of a cloud system integration was delayed. In 2022 a launch of the system will implement and integrate all Occupational Health and Safety certifications, assessments, and forms in a digital and accessible format. This will help to minimize delays, ensure accurate reporting and compliance with legislation, and incorporate all staff members.

Successful maintenance audit

A Baseline Maintenance Audit was completed for 2019-2020. The audit outlined areas of success, including organizational commitment, qualifications, orientation and training, other parties at a worksite, inspections, emergency response and incident investigation. Areas identified for improvement, which included hazard assessment and hazard controls, will be addressed in 2022. Westlock County will be required to improve and implement a tracking and monitoring protocol and procedure to ensure stats are tracked and the Health and Safety Management System is being evaluated and constantly improving to build a safety culture.

Fire department safety audits

Changes in Occupational Health and Safety guidelines direct County-owned fire halls to be included in safety audits. Westlock County will take a phased approach to fulfill this requirement at fire halls across the County. Formal workplace inspections will assess mechanical and engineering controls and identify safety processes, planning needs and hazards.

Operating Budget—Office of CAO

Chief Administrative Officer’s divisional budget includes the smaller budgets of Legislative Services, Communications, Corporate Planning, Employee Services and Health & Safety.

Division: CAO Division	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Conditional Grants	-	-	-		-	-	-
Fees & Charges	12,000	-	(12,000)	1	-	-	-
Transfers from Reserves	103,600	100,000	(3,600)	2	-	-	21,630
Revenue	115,600	100,000	(15,600)		-	-	21,630
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	2,400	35,700	33,300	3	35,700	35,700	37,640
Benefits	131,456	173,493	42,037	4	177,021	178,829	180,610
Contract Services	103,400	279,600	176,200	5	179,600	179,600	192,370
Insurance	269	323	54		355	390	429
Mileage & Subsistence	16,820	12,005	(4,815)	6	13,875	13,910	17,460
Professional Services	-	8,600	8,600	7	8,600	8,600	8,600
Rentals / Leases / Permits	2,450	-	(2,450)	8	-	-	2,650
Repairs & Maintenance	500	500	-		500	500	500
Salaries & Wages	512,887	687,850	174,963	4	698,035	709,607	717,352
Supplies & Materials	77,873	78,112	239		79,256	79,655	84,772
Telecommunications	2,540	5,280	2,740	10	1,680	1,680	4,080
Training & Development	20,155	14,340	(5,815)	11	16,375	12,950	16,975
<i>Non-Operating Expenses</i>							
Other Non-Operating Items	800	1,000	200		1,600	1,000	1,600
Transfers to Reserves	2,500	9,710	7,210	12	9,710	9,710	2,500
Total Expenses	874,050	1,306,513	432,463		1,222,307	1,232,131	1,267,538
Net Cost of Service	(758,450)	(1,206,513)	(448,063)		(1,222,307)	(1,232,131)	(1,245,908)

Note 1. WCB Rebate removed from Health and Safety

Note 2. Fund Economic Development Officer \$25K, Election funding removed (\$28.6K)

Note 3 To be determined after Economic Development Plan - eg. Signage for industrial park and recreation areas

Note 4. due to organizational structure change, wages & benefits have been adjusted, combined with changes in contracted services

Note 5. Economic Development Officer increase \$ 25K to \$100K, Communications \$46K, Strategic Planning \$50K, HR Consulting \$ 3.6K, Election Costs (\$11.8k), Regional Economic Development Study (\$15K), Contract Printing (\$1.6K), Reallocate Information Technology from Finance to CAO Division \$ 80K

Note 6. Reduced to reflect actuals, Election Costs removed, Economic Development added

Note 7. Increased legal fees

Note 8. Election polling station rental removed

Note 9. due to organizational structure change, wages & benefits have been adjusted, combined with changes in contracted services

Note 10. IT replacement

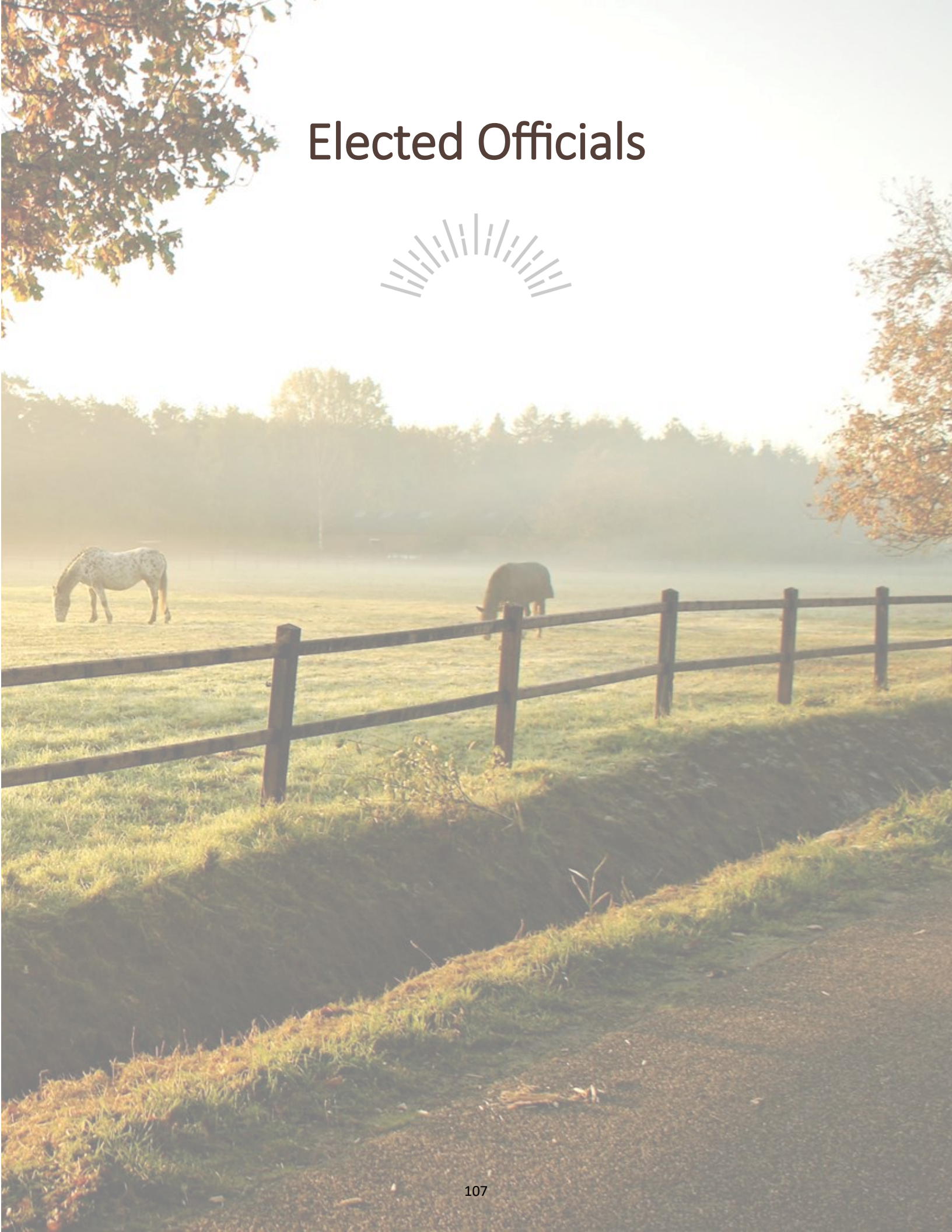
Note 11. Reduced to reflect more value for training dollars

Note 12. Allocation for future election expenses

Budget by Program—Office of CAO

	2021 Budget	2022 Budget	Variance
CAO Services			
1201 General CAO			
Revenues	-	-	-
Expenses	509,411	965,026	(455,615)
Net 1201 General CAO	(509,411)	(965,026)	(455,615)
Elections Services			
1900 Elections			
Revenues	28,600	-	(28,600)
Expenses	26,650	7,210	19,440
Net 1900 Elections	1,950	(7,210)	(9,160)
Health & Safety			
2700 Health & Safety			
Revenues	12,000	-	(12,000)
Expenses	240,788	192,527	48,261
Net 2700 Health & Safety	(228,788)	(192,527)	36,261
Net Health & Safety	(228,788)	(192,527)	36,261
Economic Development & Tourism			
6400 Economic Development & Tourism			
Revenues	75,000	100,000	25,000
Expenses	97,200	141,750	(44,550)
Net 6400 Economic Development & Tourism	(22,200)	(41,750)	(19,550)
Net Economic Development & Tourism	(22,200)	(41,750)	(19,550)
Total CAO Division	(758,450)	(1,206,513)	(448,063)

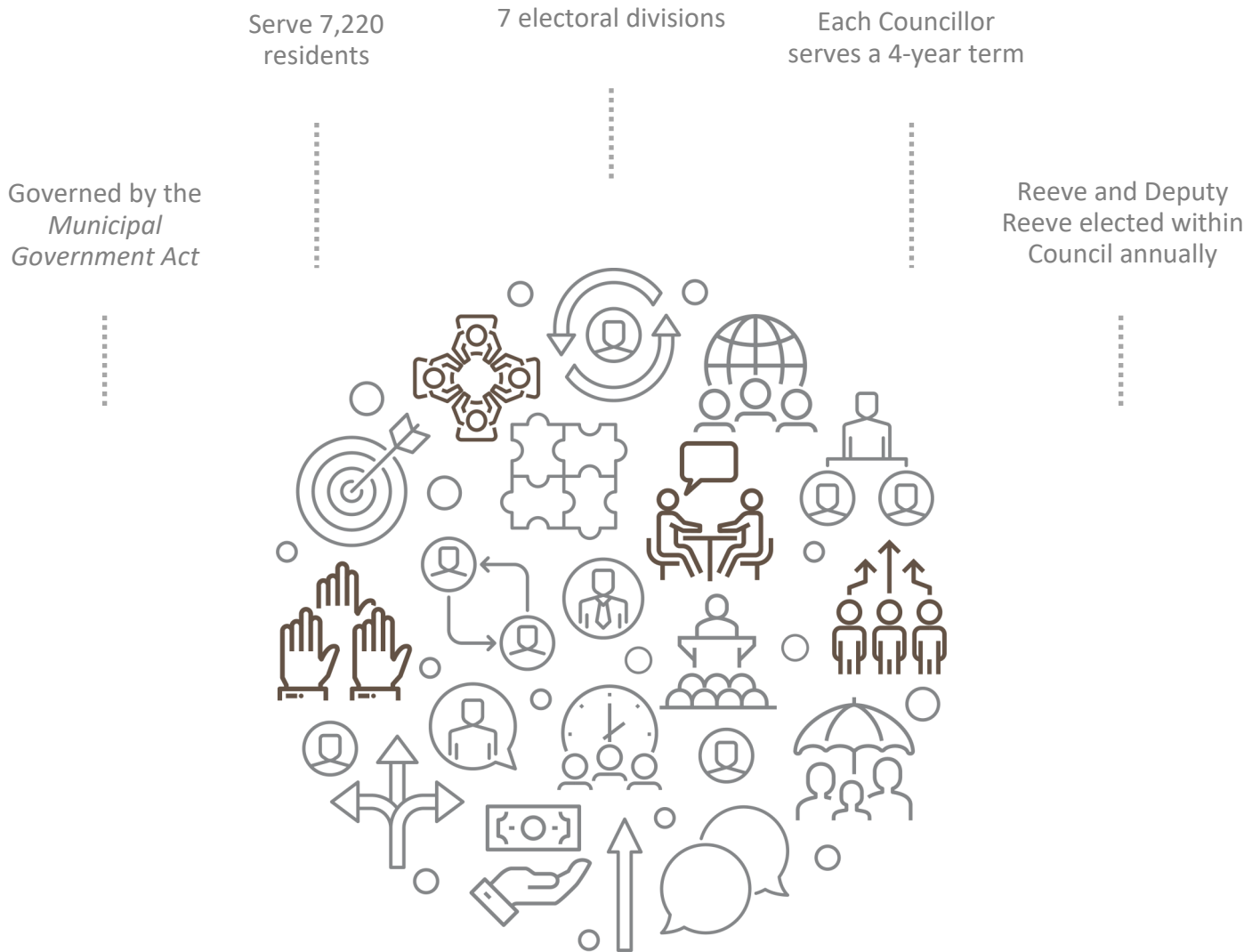
Elected Officials



Elected Officials



Leading the organization through governance





Leading the organization through governance

As your elected officials, we are honoured to be the leaders of Westlock County's 2019-2024 Strategic Plan, *Growing Opportunity*. The priorities set out in this plan reflect the public's and Council's vision for an inspired and flourishing community. We recognize our responsibility as your municipal government in delivering this future state, and strive to be independent, impartial, and accountable to our public.

Council's principal roles are set out in the *Municipal Government Act* and other legislation, which assign us as custodians of the County's legislative and administrative powers. We represent the public and consider their wellbeing and interests as we develop and evaluate policies and programs for optimal service delivery and financial integrity.

Through leadership and direction to Administration, we ensure County business is carried out efficiently and effectively for the benefit of our citizens. Through engagement with both the public and the external committees, boards and commissions we are members of, we prioritize business, address local and regional issues, and plan for our future success. We bring various perspectives together for a stronger community we can all be proud to call home.

Operating Budget—Elected Officials

Division: Elected Officials	2021 Budget	2022 Budget	\$ Change	Notes	3 Year Operating Forecast		
					2023	2024	2025
Revenue							
Conditional Grants	-	-	-		-	-	-
Sales of Goods & Services	-	-	-		-	-	-
Transfers from Reserves	19,000	12,000	(7,000)		-	-	10,000
Revenue	19,000	12,000	(7,000)		-	-	10,000
Expenses							
<i>Operating Expenses</i>							
Advertising & Printing	5,560	1,600	(3,960)		1,640	1,710	1,752
Benefits	46,748	51,082	4,334		53,175	53,996	54,850
Contract Services	-	-	-		-	-	-
Insurance	8,435	9,422	987		10,017	10,668	11,382
Mileage & Subsistence	30,275	28,655	(1,620)		27,251	34,094	28,944
Other Operating Expenses	4,600	1,700	(2,900)		1,200	1,200	1,200
Professional Services	12,000	27,000	15,000		-	-	-
Rentals / Leases / Permits	1,200	1,200	-		1,200	1,200	1,200
Salaries & Wages	262,604	262,814	210		273,327	284,260	295,630
Supplies & Materials	10,905	340	(10,565)		350	360	10,870
Telecommunications	8,150	8,150	-		8,150	8,150	8,150
Training & Development	31,935	29,645	(2,290)		30,310	30,985	31,670
<i>Non-Operating Expenses</i>							
Transfers to Reserves	-	1,750	1,750		1,750	1,750	1,750
Total Expenses	422,412	423,358	946		408,370	428,373	447,398
Net Cost of Service	(403,412)	(411,358)	(7,946)		(408,370)	(428,373)	(437,398)

Note 1: Council iPads purchased in 2021

Note 2: Reduced to reflect actuals

Note 3: Increased per policy, benefit changes

Note 4: Decreased to reflect actuals

Note 5: Special Services and Activities reduced per actuals

Note 6: Strategic Planning and Priorities session

Note 7: Increased per policy

Note 8: Ipads purchased in 2021, decreased to reflect actuals

Note 9: Decreased to reflect actuals

Note 10: Annual computer replacement allocation

Budget by Program—Elected Officials

	2021 Budget	2022 Budget	Variance
Elected Officials			
1100 Council General			
Revenues	19,000	12,000	(7,000)
Expenses	56,775	52,860	3,915
Net 1100 Council General	(37,775)	(40,860)	(3,085)
1101 Division 1			
Expenses	50,271	49,906	365
Net 1101 Division 1	(50,271)	49,906	365
1102 Division 2			
Revenues	-	-	-
Expenses	52,941	53,117	(176)
Net 1102 Division 2	(52,941)	(53,117)	(176)
1103 Division 3			
Expenses	58,279	54,312	3,967
Net 1103 Division 3	(58,279)	54,312	3,967
1104 Division 4 - Cloutier			
Revenues	-	-	-
Expenses	50,403	53,092	(2,689)
Net 1104 Division 4	50,403	(53,092)	(2,689)
1105 Division 5			
Revenues	-	-	-
Expenses	49,975	49,906	69
Net 1105 Division 5	(49,975)	(49,906)	69
1106 Division 6			
Revenues	-	-	-
Expenses	52,991	53,092	(101)
Net 1106 Division 6	52,991	(53,092)	(101)
1107 Division 7			
Revenues	-	-	-
Expenses	50,777	57,072	(6,295)
Net 1107 Division 7	50,777	(57,072)	(6,295)
Net Elected Officials	(403,412)	(411,358)	(7,946)

Capital Budget Highlights



Capital budget highlights

Value of capital

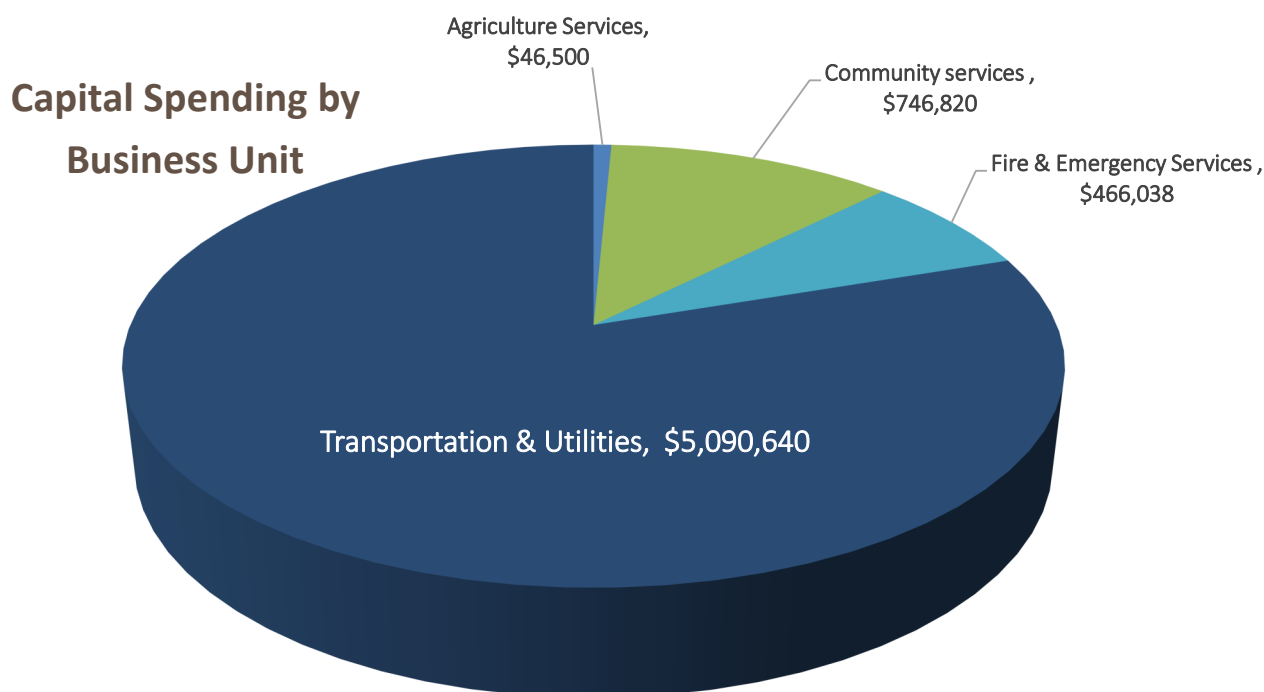
It is critical to rethink, revitalize and preserve capital assets in order to meet community priorities and continue to provide essential services each and every day. Building a capital budget involves allocating resources to meet both today's needs and needs of the future.

Challenges with capital

The County has been deferring capital projects for a number of years. However, the pressure of looming infrastructure maintenance is becoming a major reality as more than half of the County's assets are well past their lifecycle. Engineered structures, including roads and bridges, have depreciated to less than 10% of their value. Since roads are a larger portion of the budget, other infrastructure needs have received less attention, particularly equipment, buildings and technology. The longer the County defers these projects, the higher the risk they pose to the County in terms of safety and financial resources.

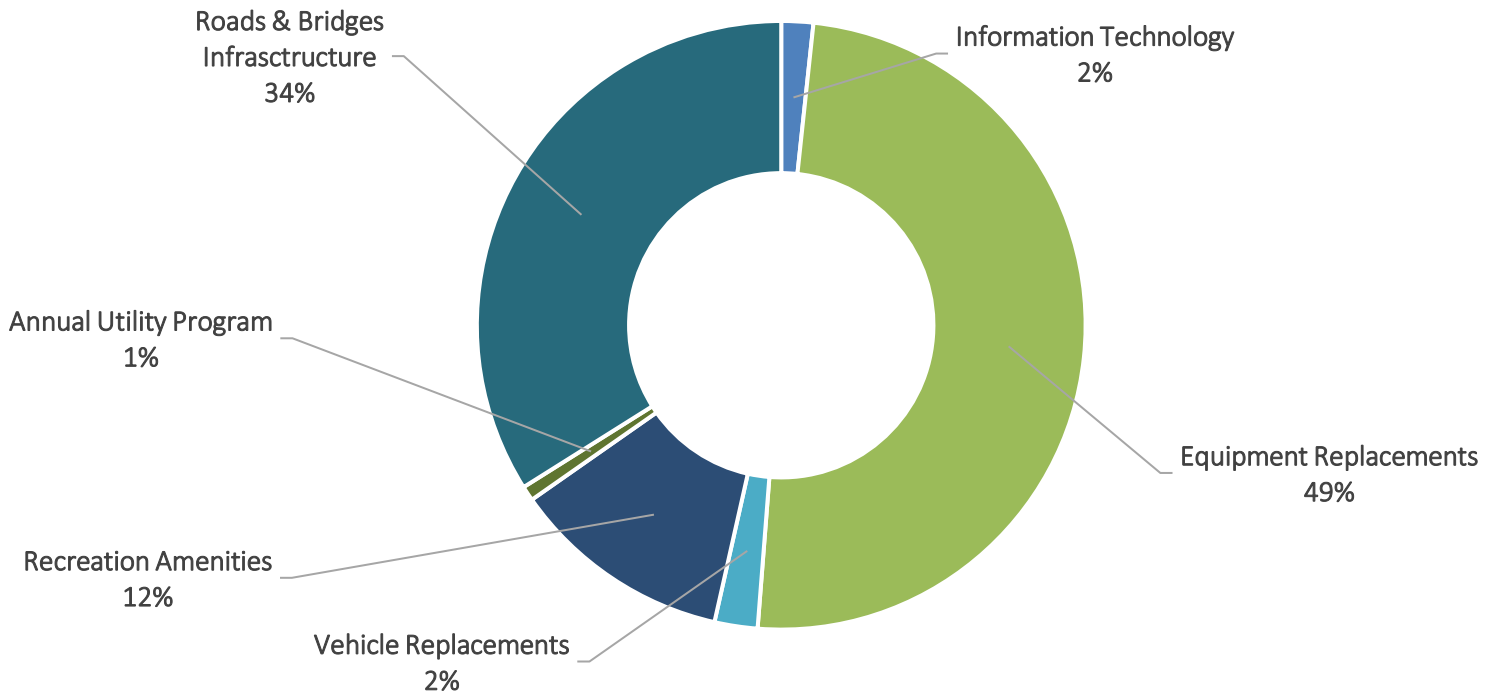
With the uncertainty and availability of capital grants it is important to note that MSI capital grant funding has been used to support a significant portion of the annual gravel program in the operating budget. Of the total 2022 gravel program, 73% is funded by MSI, up from 45% in 2021. The use of MSI funding for operational expenses, such as gravel, impacts the funds available for other capital assets. The Province is replacing MSI with a new and reduced grant model, the Local Government Fiscal Framework (LGFF). Details and eligibility requirements have not yet been announced.

Inflation is another influence that not only affects the operating budget but capital as well. Costs for roads, building construction and land continue to rise. Nearly 80% of the capital budget is attributed to roadway infrastructure.



Strategically planning capital

2022 Capital Budget by Asset Category



Planning for capital

The 2022 capital budget focus is again to catch up on deferred projects, particularly with equipment replacements, which are critical to County operations and service delivery. The County has implemented a Capital Committee to monitor and plan for future capital needs. In addition, the asset management software has been updated. This will be a valuable tool going forward for asset management and amortization calculation.

With so much aging infrastructure, the ultimate goal for capital budgeting is to finalize a long-term plan and follow the asset schedule. Creating balance among capital projects is a vital component to successful capital planning.

2022 Capital projects and funding

The Capital Committee recommended a combination of diverse types of assets compared to last year, with the inclusion of information technology and more equipment replacements. There are a total of 22 projects, with four primary sources of funding - grants, capital reserves, debenture and sales proceeds.

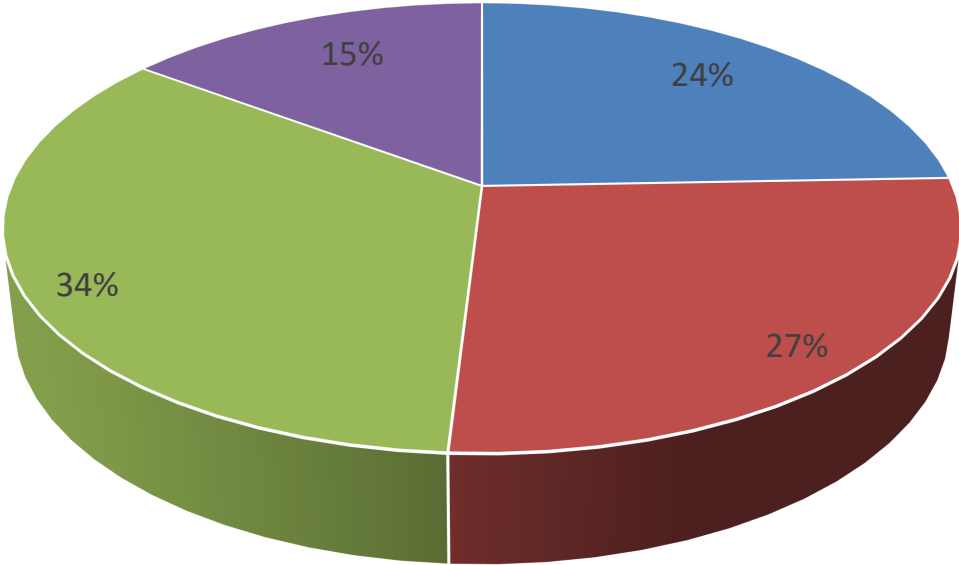
The project listing below outlines the capital items proposed for 2022.

Department & Project Description	Funding Source				Total Project cost
	Capital Reserves	Debenture	Grants	Sale Proceeds	
Community Services					
2218 - Wellness & Enhanced Accessibility Projects	174,205		522,615		696,820
2219 - Spruce Island Lake Enhancements	50,000				50,000
Transportation Services					
2204 - Unit 124 Light Vehicle Replacement	40,000			5,000	45,000
2205 - Unit 120 Light Vehicle Replacement	45,000			10,000	55,000
2206 - Unit 132 Light Vehicle Replacement	40,000			5,000	45,000
2207 - Unit 1324 Gravel Truck Replacement	180,000			20,000	200,000
2208 - Unit 59A-Equipment Hauler Trailer replacement	100,000			10,000	110,000
2209 - Skid Steer Replacement	5,000			51,200	56,200
2211 - Unit 1418 - Grader Replacement		310,000		165,000	475,000
2212 - Unit 1419 - Grader Replacement		310,000		165,000	475,000
2213 - Unit 1420 - Grader Replacement		310,000		165,000	475,000
2214 - Unit 1421 - Grader Replacement		310,000		165,000	475,000
2215 - Unit 1422 - Grader Replacement		310,000		165,000	475,000
2220 - Shoulder Pull Program			780,258		780,258
2221 - Highway 44 Intersection Improvement Project	500,000				500,000
2230 - Bridge Rehabilitation Program			874,182		874,182
Agricultural Services					
2201 - Mavic 2 Drone	6,500				6,500
2202 - Unit 84 Utility Trailer Replacement	19,000			1,000	20,000
2203 - Unit 85 Utility Trailer Replacement	19,000			1,000	20,000
Fire & Emergency Services					
2216 - Unit 25 Clyde Tender Replacement	355,000			10,000	365,000
2217 - AFRRCS RADIOS	101,038				101,038
Utility Services					
2210 - Annual Valve Replacement Program	50,000				50,000
Total Capital Projects	1,684,743	1,550,000	2,177,055	938,200	6,349,998

2022 Capital projects and funding

Capital Projects Funding Source		
Debenture	1,550,000	24%
Capital Reserve	1,684,743	27%
Grants	2,177,055	34%
Sale Proceeds	938,200	15%
	<hr/>	
	6,349,998	100%

Capital Projects Funding Souce



■ Debenture ■ Capital Reserve ■ Grants ■ Sale Proceeds

5-Year and 10-Year Capital Plan

The 5-Year Capital Plan is designed to plan for future capital needs. Through the Capital Committee, Administration was successful in finalizing a 10-Year Capital Plan as well, which will further prepare the County to address the needs of the future.

5 Year Capital Plan (2022 - 2026)	Agricultural Services	CAO Services	Community Services	Fire & Emergency Services	Transportation Services	Utility Services	Total
2022	46,500		746,820	466,038	5,040,640	50,000	6,349,998
Capital Reserves	44,500		224,205	456,038	910,000	50,000	1,684,743
Debenture					1,550,000		1,550,000
Grants			522,615		1,654,440		2,177,055
Sale Proceeds	2,000			10,000	926,200		938,200
2023	78,000	880,000		680,000	3,427,207	300,000	5,365,207
Capital Reserves	76,000			660,000	1,249,000	300,000	2,285,000
Debenture		880,000					880,000
Grants					2,116,007		2,116,007
Sale Proceeds	2,000			20,000	62,200		84,200
2024	35,000	3,000,000		133,000	2,900,670	50,000	6,118,670
Capital Reserves	30,000			120,000	645,000	50,000	845,000
Debenture		3,000,000					3,000,000
Grants					2,179,470		2,179,470
Sale Proceeds	5,000			13,000	76,200		94,200
2025	45,000	2,000,000		430,000	3,531,083	50,000	6,056,083
Capital Reserves	40,000			410,000	1,173,000	50,000	1,673,000
Debenture		2,000,000					2,000,000
Grants					2,244,883		2,244,883
Sale Proceeds	5,000			20,000	113,200		138,200
2026	8,000			300,000	5,298,440	50,000	5,656,440
Capital Reserves	7,800			280,000	79,000	50,000	416,800
Debenture					1,860,000		1,860,000
Grants					2,312,240		2,312,240
Sale Proceeds	200			20,000	1,047,200		1,067,400
Total	212,500	5,880,000	746,820	2,009,038	20,198,040	500,000	29,546,398

10 Year Capital Plan (2022 - 2031)	Agricultural Services	CAO Services	Community Services	Fire & Emergency Services	Transportation Services	Utility Services	Total
2022	46,500		746,820	466,038	5,040,640	50,000	6,349,998
Capital Reserves	44,500		224,205	456,038	910,000	50,000	1,684,743
Debenture					1,550,000		1,550,000
Grants			522,615		1,654,440		2,177,055
Sale Proceeds	2,000			10,000	926,200		938,200
2023	78,000	880,000		680,000	3,427,207	300,000	5,365,207
Capital Reserves	76,000			660,000	1,249,000	300,000	2,285,000
Debenture		880,000					880,000
Grants					2,116,007		2,116,007
Sale Proceeds	2,000			20,000	62,200		84,200
2024	35,000	3,000,000		133,000	2,900,670	50,000	6,118,670
Capital Reserves	30,000			120,000	645,000	50,000	845,000
Debenture		3,000,000					3,000,000
Grants					2,179,470		2,179,470
Sale Proceeds	5,000			13,000	76,200		94,200
2025	45,000	2,000,000		430,000	3,531,083	50,000	6,056,083
Capital Reserves	40,000			410,000	1,173,000	50,000	1,673,000
Debenture		2,000,000					2,000,000
Grants					2,244,883		2,244,883
Sale Proceeds	5,000			20,000	113,200		138,200
2026	8,000			300,000	5,298,440	50,000	5,656,440
Capital Reserves	7,800			280,000	79,000	50,000	416,800
Debenture					1,860,000		1,860,000
Grants					2,312,240		2,312,240
Sale Proceeds	200			20,000	1,047,200		1,067,400
2027	112,000			548,000	4,867,797	50,000	5,577,797
Capital Reserves	97,000			519,000	58,500	50,000	724,500
Debenture					1,550,000		1,550,000
Grants					2,381,597		2,381,597
Sale Proceeds	15,000			29,000	877,700		921,700
2028	116,200				2,868,070	50,000	3,034,270
Capital Reserves	63,000				334,000	50,000	447,000
Grants					2,453,070		2,453,070
Sale Proceeds	53,200				81,000		134,200
2029	55,000			250,000	3,391,354	50,000	3,746,354
Capital Reserves	50,000			230,000	757,500	50,000	1,087,500
Grants					2,526,654		2,526,654
Sale Proceeds	5,000			20,000	107,200		132,200
2030	60,000			450,000	3,417,668	50,000	3,977,668
Capital Reserves	54,000			430,000	805,200	50,000	1,339,200
Grants					2,602,468		2,602,468
Sale Proceeds	6,000			20,000	10,000		36,000
2031	115,000			800,000	5,636,740	50,000	6,601,740
Capital Reserves	105,000				50,000	50,000	205,000
Debenture				800,000	1,860,000		2,660,000
Grants					2,680,540		2,680,540
Sale Proceeds	10,000				1,046,200		1,056,200
Total	670,700	5,880,000	746,820	4,057,038	40,379,669	750,000	52,484,227

10 YEAR CAPITAL BUDGET SUMMARY CHART

