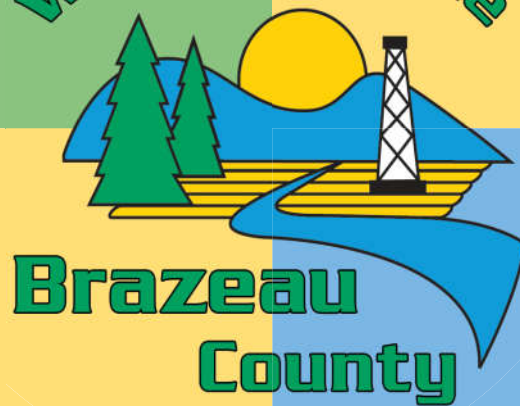


2023

FINAL BUDGET

Welcome Home



**Brazeau
County**

APRIL 12, 2023



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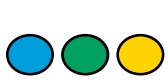
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BUDGET HIGHLIGHTS



BRAZEAU COUNTY COUNCIL FINANCE GOALS

- Low taxes and rebates
- No fees
- Balanced budget and a four year plan
- Reserve management

Council finance goals are set out in Brazeau County Council's 2021-2026 Strategic Plan, which was approved by Council on December 21, 2021. The full document is available on the Brazeau County website.

HIGHLIGHTS

1. TAXES

- Tax rates have remained static since 2015 when Council passed motion 428-15 for Tax Rate Bylaw 865-15, which introduced a 30% reduction in the municipal tax rate for residential and farmland. All other tax categories have experienced 0% increases in the past seven years.

2. FEES

- Planning Services
Brazeau County will continue with no fees on the majority of its planning functions to encourage development and make it easier for residents to address any compliance issues that may exist on their properties.
- Schedule of Fees
The 2023 Schedule of Fees (Bylaw 1129-23) was approved by Council on December 6, 2022.

3. UTILITIES

- Brazeau County utility rates have remained static for the past several years and are subsidized through taxation, as they are not charged on a cost-recovery basis.

2023 BUDGET • BUDGET HIGHLIGHTS

RATE CHANGES AT A GLANCE

	2019	2020	2021	2022	2023
Municipal Property Tax (Residential/ Farmland) ¹	0%	0%	0%	0%	TBD
Property Tax (Commercial) ²	0%	0%	0%	0%	TBD
Water	0%	0%	0%	0%	0%
Sewer	0%	0%	0%	0%	0%
Transfers to Reserves from Operations	\$5,598,180	\$140,200	\$856,536	\$914,882	TBD

NOTES: ¹Municipal tax rebates were granted for residential/farmland property in 2020, 2021 and 2022 (30%)²Municipal tax rebates were granted for commercial property in 2016 (40%), 2017 (40%), 2018 (30%), 2019 (30%), 2020 (30%), 2021 (30%) and 2022 (30%)

ALLOCATIONS

1. INTERMUNICIPAL COST-SHARING (DRAYTON VALLEY) 2023 PROPOSED BUDGET

Parks and Recreation	\$1,046,141
Family and Community Support Services	\$163,361
Drayton Valley/Brazeau County Fire Services	\$471,987
Police Services (admin support and CSRO officer)	\$108,051
Airport	\$53,129
Culture (Canada Day celebrations)	\$5,000
Early Childhood Development Centre	\$50,000

2. INTERMUNICIPAL COST-SHARING (BRETON) 2023 PROPOSED BUDGET

Family and Community Support Services	\$81,558
Breton Fire Services ¹	\$169,661
Police Services (admin support and CSRO officer)	\$73,870
Culture (Canada Day celebrations)	\$2,500
Parks and Recreation	\$100,000

3. THIRD PARTY FUNDING 2023 PROPOSED BUDGET

Drayton Valley Municipal Library	\$197,387
Breton Municipal Library	\$60,000

¹ Brazeau County covers 100% of fire services costs for the Village of Breton

*** Allocations under intermunicipal cost-sharing are for operational funding only. Contributions for capital requests are considered by Council separately. Any action on capital requests is done by motion of Council.***



OPERATING BUDGET



The *Municipal Government Act* (S. 242 and S. 246) states that every municipality must adopt an operating and capital budget each year. An operating budget must be in place prior to the passage of a tax rate bylaw, schedule of fees or any applicable borrowing bylaws, as these bylaws are approved as an outcome of Council's budget deliberations.

Under Section 242(2) of the *Municipal Government Act* a council may pass an interim operating budget for a portion of the year.

As such, since 2016 Brazeau County Council has opted to pass an interim operating budget in December with final budget approval the following spring, once the provincial budget is passed and the municipality receives all the necessary requisition information.

The operating budget provides resources for the day-to-day costs of delivering municipal services to residents and businesses in Brazeau County.

Funding for these municipal services comes from three main sources; property taxes, grants, and user fees. Some of the grants municipalities are eligible for can be applied toward a range of operating expenses, such as the operating allocation from the Municipal Sustainability Initiative (MSI), which can be used for the purpose of providing services, facilities, or creating safe and viable communities. However, the majority of grants must be used to fund capital projects or specific operational programs.

Costs associated with the delivery of services include labour, fuel, electricity, and contracted services. The operating budget also includes debenture payments and transfers to reserves. In 2020 Council suspended optional transfers to reserves. Transfers to reserves for legislated requirements are still budgeted. Transfers from restricted reserve accounts for proposed one-time operational expenditures are recorded in the 2023 operational budget.



MUNICIPAL TAXES



MUNICIPAL TAXES AND GENERAL REVENUE

Property taxes are a primary source of revenue for municipalities and are used to finance services and programs. During the budget process each year Council determines the amount of money required for operations and capital projects that needs to be raised through taxation. The amount required to be raised through taxation can be offset through municipal fees for service, cost-sharing, grants, or the use of funds set aside in reserve accounts.

For 2023, the total cost of municipal operations is estimated at \$26,542,911* (excluding the non-cash item of amortization), of which \$26,127,762 would be supported from municipal taxes (excluding any tax rebates approved by Council).

*Municipal Operations include:

- Road maintenance (grading/plowing/snow removal/crack sealing)
- Community grants
- Community group operational funding
- Transfer stations
- Facility maintenance (utilities/repairs/upkeep)
- Parks and campground maintenance
- Agricultural support
- Brazeau County publications
- Fleet maintenance
- Council, Boards and Committees
- Bylaw and traffic enforcement
- Public education (materials and workshops)
- Weed spraying and inspections
- Subsidized dust control and driveway snow removal
- Subsidized water and sewer rates
- Debt repayment
- Staffing

VALUE FOR YOUR DOLLAR

The average residential home (excluding farm properties) in Brazeau County, assessed at \$304,150 in the 2021 assessment year, spends approximately \$125 per month on property taxes. Of that total, only approximately \$51.25 a month goes toward municipal taxes.

When you look at the value received in municipal services, it presents a clear picture of what residents are receiving their annual property taxes.

WHAT DO YOU GET FOR YOUR \$51.25/MONTH?

- Road construction and maintenance
- Water and wastewater services
- Agriculture support
- Fire services
- Bylaw and enforcement services
- Snow removal
- Transfer stations and recycling
- Access to recreational opportunities, playgrounds and walking trails
- Brazeau County publications
- Educational material, workshops, seminars and open houses
- And much more...

REQUISITIONS

Brazeau County receives yearly requisitions from the Provincial Education Levy and the Brazeau County Seniors Foundation Levy. Both of these levies are collected through the annual tax and assessment notices mailed out in May and appear as a separate line on the notice. Funds collected for requisitions **do not** go to Brazeau County, but are paid to the Province of Alberta and the Brazeau Seniors Foundation.

Alberta School Foundation Fund (ASFF) Requisition

Under Section 162 of the *Education Act*, municipalities are required to collect education property taxes on behalf of the Province of Alberta. At time of purchase, property owners declare whether they wish their education property tax to be put toward the Public School Board or Separate (Roman Catholic) School Board. Brazeau County doesn't set, control or review education taxes. Education taxes are collected from all property owners in Alberta and funds are used to support public and separate schools across the province on a per-student basis. Money requisitioned for the ASFF helps pay for basic instruction costs, such as teacher salaries, textbooks, and other classroom resources.

The amount of the annual ASFF requisition isn't known until after the Province of Alberta passes its annual budget. The provincial government then advises municipalities what their requisition will be, which is raised through property taxes. The amount is calculated into annual tax rates and identified as a separate item on tax notices.

For the 2023 Budget the Province has decreased its education property tax rate for both residential/farmland and non-residential, but revenue is expected to be unchanged due to increased assessment. Brazeau County will be required to collect a total of \$9,128,032 on behalf of the Province. This is a decrease of \$248,000 from the 2022 requisition of \$9,412,597.

Brazeau Foundation Requisition

The Brazeau Foundation is a non-profit organization that delivers seniors and affordable housing in the region. Overseen by a board of directors, which includes representation from Brazeau County, the Town of Drayton Valley, and the Village of Breton, the foundation provides seniors accommodation and affordable housing to all three municipalities. Each year the foundation submits a requisition.

The requisition can fluctuate depending on operational needs or capital requests. The requisition is based on the equalized assessment of the three funding partners: Brazeau County, Town of Drayton Valley and Village of Breton.

The portion of property owners' overall tax bill that goes directly to the seniors foundation is identified as a line item on annual tax notices.

Brazeau County received its 2023 requisition amount after Brazeau Foundation passed its budget for the year. For 2023 Brazeau County is required to collect \$762,515 (73.45%) on behalf of the Foundation.

In 2022 Brazeau County was requisitioned \$759,425 (73.15%).

2023 BUDGET • MUNICIPAL TAXES

Provincial Policing Costs

Starting in 2020 rural municipalities in Alberta began to be billed for a portion of the cost of policing services. Prior to the introduction of Bill 21 by the Alberta Government in the fall of 2019 these municipalities received policing at no cost.

The cost to each municipality is determined by the provincial government using a combination of factors, including equalized assessment, population and credits for any enhanced policing positions already funded by the municipality. Based on current information, 2023 will be the last year of gradual transition. After that it is estimated that Brazeau County will be required to pay \$750,000 annually for policing services.

The estimated yearly amounts are set out below.

YEAR	\$ AMOUNT	COST PER CAPITA
2022/2023	\$499,000	\$70
2023/2024	\$750,000 (estimated)	\$105
2024 and Beyond	\$750,000 (estimated)	\$105

The formula used by the provincial government is a combination of factors, including equalized assessment, population and credits for any enhanced policing positions already funded by the municipality.

For a number of years Brazeau County has been budgeting for enhanced or supportive policing positions to improve service to the community, as noted in the chart below. This is outside the County's budget for its own CPOs and municipal enforcement.

Enhanced Policing Position (GIS officer)	1/2 Time Administrative Position (Drayton Valley detachment)
Additional patrols in Brazeau County	Administrative Position (Breton detachment)
Community School Resource Officer Drayton Valley (36.5% of position cost)	
Community School Resource Officer Breton (50% of part-time position cost)	
	TOTAL BUDGETED 2023 SUPPORT FOR POLICING
	\$425,207

BRAZEAU COUNTY 2023 FINAL BUDGET - COUNCIL - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
COUNCIL & OTHER LEGISLATIVE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1100 - COUNCIL	(\$100)	(\$50)	(\$100)	(\$100)	(\$100)	(\$100)
TOTAL COUNCIL & OTHER LEGISLATIVE REVENUES	(\$100)	(\$50)	(\$100)	(\$100)	(\$100)	(\$100)
EXPENSES						
COUNCIL & OTHER LEGISLATIVE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1100 - COUNCIL	\$678,795	\$807,966	\$702,474	\$726,482	\$707,605	\$716,385
1101 - LARB/CARB	\$0	\$1,726	\$0	\$0	\$0	\$0
TOTAL COUNCIL & OTHER LEGISLATIVE EXPENSES	\$678,795	\$809,692	\$702,474	\$726,482	\$707,605	\$716,385
GRAND TOTAL COUNCIL & OTHER LEGISLATIVE	\$678,695	\$809,642	\$702,374	\$726,382	\$707,505	\$716,285

BRAZEAU COUNTY 2023 FINAL BUDGET - CAO'S OFFICE - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
EXPENSES						
CAO'S OFFICE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1201 - LEG - CAO/ASST	\$315,744	\$238,756	\$512,930	\$539,285	\$553,510	\$567,746
CAO'S OFFICE	\$315,744	\$238,756	\$512,930	\$539,285	\$553,510	\$567,746
SAFETY	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
3101 - SAFETY	\$283,753	\$220,363	\$62,151	\$40,699	\$41,309	\$41,929
TOTAL SAFETY EXPENSES	\$283,753	\$220,363	\$62,151	\$40,699	\$41,309	\$41,929
GRAND TOTAL CAO'S OFFICE	\$599,497	\$459,119	\$575,080	\$579,984	\$594,819	\$609,675

BRAZEAU COUNTY 2023 FINAL BUDGET - AGRICULTURAL SERVICES - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
AGRICULTURAL SERVICES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
6301 - AG ADMIN	(\$286,612)	(\$248,858)	(\$287,112)	(\$157,662)	(\$143,537)	(\$142,662)
6302 - ALUS	(\$176,375)	(\$195,687)	(\$150,000)	(\$50,000)	(\$50,000)	(\$50,000)
TOTAL AGRICULTURAL SERVICES REVENUES	(\$462,987)	(\$444,545)	(\$437,112)	(\$207,662)	(\$193,537)	(\$192,662)
EXPENSES						
AGRICULTURAL SERVICES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
6300 - ASB	\$25,637	\$12,583	\$34,417	\$34,774	\$34,694	\$34,849
6301 - AG ADMIN	\$468,217	\$381,502	\$641,868	\$462,485	\$470,483	\$463,520
6302 - ALUS	\$279,732	\$273,442	\$161,776	\$161,668	\$172,365	\$177,665
6305 - WEED	\$193,249	\$109,146	\$193,974	\$143,974	\$143,974	\$143,974
6306 - VEGETATION	\$165,099	\$81,949	\$165,088	\$166,688	\$168,312	\$169,960
TOTAL AGRICULTURAL SERVICES EXPENSES	\$1,131,934	\$858,622	\$1,197,124	\$969,590	\$989,828	\$989,969
GRAND TOTAL AGRICULTURAL SERVICES	\$668,947	\$414,077	\$760,012	\$761,928	\$796,291	\$797,307

BRAZEAU COUNTY 2023 FINAL BUDGET - COMMUNITY SERVICES - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
COMMUNITY SERVICES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
2100 - POLICE	(\$101,500)	(\$79,792)	(\$91,500)	(\$101,500)	(\$101,500)	(\$101,500)
5100 - FCSS	(\$195,935)	(\$194,682)	(\$195,935)	(\$195,935)	(\$195,935)	(\$195,935)
5600 - CEMETERIES	(\$2,625)	(\$1,720)	(\$2,625)	(\$2,625)	(\$2,625)	(\$2,625)
7200 - REC/PARKS	(\$238,852)	(\$1,849,971)	(\$334,352)	(\$234,352)	(\$234,352)	(\$227,138)
7201 - BRAZ SPORTS PARK	(\$6,649)	(\$12,815)	(\$6,649)	(\$6,649)	(\$6,649)	(\$6,649)
7401-CULTURAL/LIBRARIES EASYFORD HALL	(\$500)	\$0	(\$500)	(\$500)	(\$500)	(\$500)
TOTAL COMMUNITY SERVICES REVENUES	(\$546,061)	(\$2,138,980)	(\$631,561)	(\$541,561)	(\$541,561)	(\$534,347)
EXPENSES						
COMMUNITY SERVICES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
2100 - POLICE	\$1,108,426	\$985,764	\$1,227,570	\$1,331,699	\$1,357,948	\$1,384,933
2400 - DISASTER SERVICES	\$65,000	\$28,259	\$50,000	\$50,000	\$50,000	\$50,000
2500 - EMERGENCY MEDICAL SERVICES	\$15,814	\$15,542	\$16,500	\$15,813	\$15,813	\$15,813
5100 - FCSS	\$333,687	\$292,022	\$262,619	\$267,520	\$272,568	\$277,767
5200 - DAYCARE	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000
5300 - PUBLIC HEALTH	\$3,500	\$0	\$3,500	\$3,500	\$3,500	\$3,500
5600 - CEMETERIES	\$29,000	\$33,501	\$20,600	\$20,660	\$20,722	\$20,785
6200 - CS	\$439,282	\$416,175	\$450,067	\$450,450	\$450,947	\$451,460
6607 - COMMUNICATIONS	\$135,550	\$67,247	\$130,369	\$108,935	\$108,423	\$114,290
7200 - REC/PARKS	\$4,217,769	\$3,916,109	\$1,649,352	\$1,662,575	\$1,638,795	\$1,638,550
7201 - BRAZ SPORTS PARK	\$10,268	\$11,202	\$10,324	\$10,439	\$10,557	\$20,679
7400 - CULTURAL/LIBRARIES	\$530,009	\$499,149	\$572,453	\$537,130	\$541,389	\$545,730
7401-CULTURAL/LIBRARIES EASYFORD HALL	\$13,856	\$15,510	\$25,129	\$14,038	\$14,459	\$14,893
TOTAL COMMUNITY SERVICES EXPENSES	\$6,902,161	\$6,280,481	\$4,468,482	\$4,522,759	\$4,535,121	\$4,588,401
COMMUNITY SERVICES GRAND TOTAL	\$6,356,100	\$4,141,502	\$3,836,921	\$3,981,198	\$3,993,560	\$4,054,053

BRAZEAU COUNTY 2023 FINAL BUDGET - CORPORATE SERVICES - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
ECONOMIC DEVELOPMENT	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
6608 - EC DEV	(\$63,000)	(\$5,000)	\$0	\$0	\$0	\$0
TOTAL ECONOMIC DEVELOPMENT	(\$63,000)	(\$5,000)	\$0	\$0	\$0	\$0
FINANCE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1200 - GEN ADMIN	(\$619,385)	(\$1,335,268)	(\$924,485)	(\$725,585)	(\$725,585)	(\$720,500)
1203 - IT	\$0	(\$21,000)	\$0	\$0	\$0	\$0
1204 - RURAL COMM	(\$14,000)	(\$13,464)	(\$14,000)	(\$14,000)	(\$14,000)	(\$14,000)
TOTAL FINANCE	(\$633,385)	(\$1,369,732)	(\$938,485)	(\$739,585)	(\$739,585)	(\$734,500)
HUMAN RESOURCES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1202 - HR	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL HUMAN RESOURCES	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CORPORATE SERVICES REVENUES	(\$696,385)	(\$1,374,732)	(\$938,485)	(\$739,585)	(\$739,585)	(\$734,500)
EXPENSES						
ECONOMIC DEVELOPMENT	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
6608 - EC DEV	\$265,690	\$403,981	\$39,323	\$39,913	\$40,511	\$39,503
TOTAL ECONOMIC DEVELOPMENT	\$265,690	\$403,981	\$39,323	\$39,913	\$40,511	\$39,503
FINANCE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1200 - GEN ADMIN	\$1,700,853	\$1,717,773	\$1,742,039	\$1,673,795	\$1,689,785	\$1,325,971
1203 - IT	\$985,056	\$791,921	\$1,125,245	\$921,770	\$923,535	\$1,026,762
1204 - RURAL COMM	\$84,756	\$16,889	\$77,253	\$77,782	\$77,782	\$77,782
TOTAL FINANCE	\$2,770,665	\$2,526,583	\$2,944,537	\$2,673,347	\$2,691,102	\$2,430,515
HUMAN RESOURCES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
1202 - HR	\$363,581	\$357,995	\$459,539	\$447,793	\$439,179	\$436,751
TOTAL HUMAN RESOURCES	\$363,581	\$357,995	\$459,539	\$447,793	\$439,179	\$436,751
TOTAL CORPORATE SERVICES EXPENSES	\$3,399,935	\$3,288,560	\$3,443,400	\$3,161,053	\$3,170,792	\$2,906,769
GRAND TOTAL CORPORATE SERVICES	\$2,703,550	\$1,913,828	\$2,504,914	\$2,421,468	\$2,431,207	\$2,172,269

BRAZEAU COUNTY 2023 FINAL BUDGET - GENERAL LEGISLATIVE - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
GENERAL LEGISLATIVE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
0000 - TAXES	(\$34,311,861)	(\$34,285,051)	(\$35,959,826)	(\$34,385,859)	(\$34,497,629)	(\$34,497,629)
TOTAL GENERAL LEGISLATIVE REVENUES	(\$34,311,861)	(\$34,285,051)	(\$35,959,826)	(\$34,385,859)	(\$34,497,629)	(\$34,497,629)
EXPENSES						
GENERAL LEGISLATIVE	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
0000 - TAXES	\$9,317	\$0	\$13,317	\$9,317	\$9,317	\$9,317
8100 - REQUISITIONS	\$10,351,406	\$10,298,914	\$10,080,004	\$10,080,004	\$10,080,004	\$10,080,004
TOTAL GENERAL LEGISLATIVE EXPENSES	\$10,360,723	\$10,298,914	\$10,093,321	\$10,089,321	\$10,089,321	\$10,089,321
GRAND TOTAL GENERAL LEGISLATIVE	(\$23,951,139)	(\$23,986,136)	(\$25,866,505)	(\$24,296,538)	(\$24,408,308)	(\$24,408,308)

BRAZEAU COUNTY 2023 FINAL BUDGET - FIRE SERVICES - APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
FIRE SERVICES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
2300 - FIRE PROTECTION	(\$7,805)	(\$2,201)	(\$8,305)	(\$8,305)	(\$8,305)	(\$7,805)
2302 - FIRE HALL BRETON	(\$2,200)	(\$1,500)	(\$2,200)	(\$2,200)	(\$2,200)	\$0
TOTAL FIRE SERVICES REVENUES	(\$10,005)	(\$3,701)	(\$10,505)	(\$10,505)	(\$10,505)	(\$7,805)
EXPENSES						
FIRE SERVICES	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
2300 - FIRE PROTECTION	\$600,370	\$449,899	\$1,053,667	\$595,105	\$598,605	\$122,618
2302 - FIRE HALL BRETON	\$172,169	\$129,960	\$169,661	\$159,177	\$159,143	\$105,819
2303 - FIRE HALL LODGEPOLE	\$31,843	\$25,917	\$29,192	\$27,592	\$27,592	\$27,469
TOTAL FIRE SERVICES EXPENSES	\$804,382	\$605,777	\$1,252,519	\$781,873	\$785,339	\$255,906
GRAND TOTAL FIRE SERVICES	\$794,377	\$602,076	\$1,242,014	\$771,368	\$774,834	\$248,101

BRAZEAU COUNTY 2023 FINAL BUDGET - PLANNING SERVICES - APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
PLANNING & DEVELOPMENT	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
6603 - P&D	(\$102,267)	(\$87,964)	(\$96,132)	(\$96,132)	(\$96,132)	(\$96,132)
TOTAL PLANNING SERVICES REVENUES	(\$102,267)	(\$87,964)	(\$96,132)	(\$96,132)	(\$96,132)	(\$96,132)
EXPENSES						
PLANNING & DEVELOPMENT	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
6601 - MPC	\$11,450	\$2,465	\$11,857	\$12,212	\$12,579	\$12,956
6602 - SDAB	\$19,100	\$2,458	\$19,470	\$19,766	\$19,813	\$19,861
6603 - P&D	\$735,964	\$553,167	\$721,322	\$734,677	\$743,206	\$751,947
TOTAL PLANNING SERVICES EXPENSES	\$766,514	\$558,090	\$752,649	\$766,655	\$775,598	\$784,764
GRAND TOTAL PLANNING SERVICES	\$664,246	\$470,126	\$656,517	\$670,523	\$679,466	\$688,632

BRAZEAU COUNTY 2023 FINAL BUDGET - PUBLIC WORKS - APPROVED APRIL 12, 2023

	2022 BUDGET	2022 ACTUALS	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST
REVENUES						
PUBLIC WORKS	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
3100 - SHOP	(\$7,300)	(\$64,510)	(\$14,500)	(\$14,935)	(\$15,383)	(\$15,845)
3201 - PW ADMIN	(\$125,000)	(\$817,400)	(\$160,000)	(\$160,000)	(\$160,000)	(\$160,000)
3202 - GRADER	(\$2,107)	(\$860)	(\$2,138)	(\$2,203)	(\$2,269)	(\$2,337)
3203 - GRAVEL	(\$22,509)	(\$24,500)	(\$22,847)	(\$23,532)	(\$24,238)	(\$24,965)
3204 - MAINTENANCE	(\$208,951)	(\$209,329)	(\$211,411)	(\$217,753)	(\$224,286)	(\$231,014)
4100 - WATER	(\$78,891)	(\$84,241)	(\$80,075)	(\$82,477)	(\$84,951)	(\$87,500)
4200 - SEWER	(\$163,294)	(\$1,001,642)	(\$165,744)	(\$170,716)	(\$175,837)	(\$181,113)
4300 - GARBAGE	(\$12,385)	(\$13,374)	(\$12,571)	(\$12,948)	(\$13,337)	(\$13,737)
TOTAL PUBLIC WORKS REVENUES	(\$620,438)	(\$2,215,855)	(\$669,285)	(\$684,563)	(\$700,300)	(\$716,509)
EXPENSES						
PUBLIC WORKS	2022 Budget	2022 Actuals	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
3100 - SHOP	\$3,219,744	\$3,355,400	\$3,211,801	\$3,191,361	\$3,257,858	\$3,262,886
3200 - TRANSPORTATION	\$0	\$129,216	\$0	\$0	\$0	\$0
3201 - PW ADMIN	\$1,189,630	\$903,806	\$1,143,115	\$1,192,694	\$1,212,707	\$1,222,757
3202 - GRADER	\$988,640	\$797,119	\$1,009,108	\$1,010,248	\$1,011,422	\$1,012,631
3203 - GRAVEL	\$341,204	\$209,728	\$358,296	\$359,339	\$360,413	\$361,520
3204 - MAINTENANCE	\$4,454,668	\$3,591,453	\$4,430,972	\$4,737,486	\$4,835,071	\$4,935,584
3300 - AIRPORT	\$53,129	\$68,000	\$53,129	\$54,723	\$56,365	\$58,056
3700 - STORM WATER	\$20,000	\$19,786	\$25,438	\$26,201	\$26,987	\$27,797
4100 - WATER	\$690,737	\$650,666	\$712,178	\$696,028	\$699,993	\$704,078
4200 - SEWER	\$308,342	\$308,718	\$310,412	\$319,521	\$328,902	\$360,420
4300 - GARBAGE	\$433,813	\$469,306	\$471,785	\$490,775	\$500,186	\$520,028
TOTAL PUBLIC WORKS EXPENSES	\$11,699,906	\$10,503,200	\$11,726,234	\$12,078,375	\$12,289,903	\$12,465,755
GRAND TOTAL PUBLIC WORKS	\$11,079,468	\$8,287,345	\$11,056,949	\$11,393,812	\$11,589,603	\$11,749,246



CASH FLOW



CASH FLOW ● RESERVE ACCOUNTS

Brazeau County’s reserve accounts are savings accounts for future expenditures for the municipality. The County has a number of reserve accounts, where money is set aside for future projects, maintenance and repairs, planning, construction and acquisition of new assets.

Money is directed to reserve accounts as per Brazeau County’s FIN-4 Surplus Funds Policy. Some of the reserve accounts see funds budgeted for transfer each year. Other reserve accounts receive funds only if Brazeau County realizes a financial surplus at the completion of the yearly audit. The Surplus Funds Policy stipulates that Brazeau County should hold no more than \$2 million in its unrestricted surplus account. Any additional funds should be directed to a restricted reserve account that has a specific purpose.

Reserve accounts are part of a municipality’s asset management program, as they can be used as long term savings to cover maintenance and replacement costs of assets as they depreciate and reach the end of their usable life.

Money from reserve accounts may also be used to offset the amount of taxation needed to fund capital projects. In some cases, reserve accounts are set up for the purpose of long-term planning for the replacement of equipment as it reaches the end of its useful life for Brazeau County. Other reserve accounts are established by Council for specific programs or purposes, such as the Alternative Land Use Services reserve and Alternate Energy reserve.

Following is a list of Brazeau County’s restricted reserve accounts and the purpose of funds placed in them.

CASH FLOW ● RESERVE ACCOUNTS

Alternative Energy Program Restricted Surplus Account

The purpose of the Alternative Energy Program Restricted Surplus account is to cover the cost of Brazeau County's lease payments for municipal solar panels.

Alternative Land Use Services Restricted Surplus Account

The purpose of the Alternative Land Use Services Restricted Surplus account is to set aside funds for the Alternative Land Use Services program. The program will provide funding to property owners interested in taking part in stewardship practices to protect environmentally sensitive areas on their property.

Brazeau County Recreation Facilities Capital Investment (Willey West)

The purpose of the Brazeau County Recreation Facilities Capital Investment account is to set aside funds for future upgrades to Willey West Campground per Council motion 0597/19-09-17.

Brazeau Sports Park Facility Restricted Surplus

The purpose of the Brazeau Sports Park Restricted Surplus is to utilize funds for the future maintenance of the Brazeau Sports Park washroom and concession building as per Council motion 0849/19-12-16.

Buildings Restricted Surplus

The purpose of the Buildings Restricted Surplus account is to utilize funds for the upgrade of County buildings, being buildings owned and/or maintained by the County.

Cemetery Perpetual Care Fund

The purpose of the Cemetery Perpetual Care Fund is to set aside funds for the long-term maintenance and sustainability of municipally operated cemeteries.

Committed Funds Restricted Surplus

The purpose of the Committed Funds Restricted Surplus is to hold capital funds approved in previous budgets until the project moves forward, or is completed. Interest remains in the fund as it accrues.

Deferred Projects Restricted Surplus

The purpose of the Deferred Projects Restricted Surplus account is to transfer funds for specific operating projects where the funds were raised in one taxation year, but the project did not proceed or wasn't completed prior to the end of the year.

Cultural Facilities Restricted Surplus

The purpose of the Cultural Facilities Restricted Surplus is to utilize funds for capital upgrades of cultural facilities owned by Brazeau County (Easyford Hall/Eleanor Pickup Arts Centre), or

CASH FLOW ● RESERVE ACCOUNTS

that serve Brazeau County residents (Breton Community Centre, community halls).

Economic Development Restricted Surplus

The purpose of the Economic Development Restricted Surplus is to utilize funds for projects or programs that will enhance or create economic opportunities in Brazeau County as per motion 154/20-02-18.

Engineered Structures Restricted Surplus

The purpose of the Engineered Structures Restricted Surplus account is to utilize funds for the upgrade of municipal service delivery systems (e.g. culverts and dyke repairs, lift station pumps, lagoon aeration systems, water supply and distribution systems, etc.)

Fire Equipment Restricted Surplus

The purpose of the Fire Equipment Restricted Surplus account is to utilize funds for new or the replacement of emergency vehicles and equipment.

General Operating Restricted Surplus Account

The purpose of the General Operating Restricted Surplus account is to establish guidelines on the amount of funds retained by the County to meet on-going cash flow requirements. The funds within the General Operating Restricted Surplus account will be used in all transactions associated with the day-to-day operations of the County. Expenditures from this account are as approved through the annual operating budget and through Council approval of specific projects.

Land Restricted Surplus

The purpose of the Land Restricted Surplus account is for the acquisition of land to add to the municipal land inventory.

Major Facilities Capital Investment

The purpose of the Major Facilities Capital Investment Restricted Surplus account is to set aside funds for major facilities within the County. These would generally be facilities constructed or purchased through partnerships with other municipalities or local agencies. Expenditures from this account are as approved by Council per project and shown as a grant to other governments or agencies in the operating budget.

Municipal Reserve Restricted Surplus (Cash-in-Lieu)

The purpose of the Municipal Reserve Restricted Surplus is to identify and use the lands or funds collected as part of a subdivision for the following purposes:

- a. A public park;
- b. A public recreation area;
- c. School authority purposes;
- d. To separate areas of land that are used for different purposes.

CASH FLOW ● RESERVE ACCOUNTS

Off-Site Levy Restricted Surplus

The purpose of the Off-Site Levy restricted surplus account is to identify and use the developer/subdivision levies for the following purposes:

- a. New or expanded facilities for the storage, transmission or supplying of water;
- b. New or expanded facilities for the treatment, movement or disposal of sanitary sewage;
- c. New or expanded storm sewer drainage facilities;
- d. New or expanded roads required for or impacted by a subdivision or development;
- e. Land required for or in connection with any facilities described above.

Roads Restricted Surplus

The purpose of the Roads Restricted Surplus account is to utilize funds for the upgrade of roads and road network systems.

Solar Revenue Restricted Surplus

The purpose of the Solar Revenue reserve account is to collect revenue from selling solar power generated from Brazeau County's solar arrays as well as revenue from selling the County's carbon credits. Expenditure of funds is as directed by Council.

Sewer Capital Restricted Surplus

The purpose of the Sewer Capital Restricted Surplus account is to utilize funds for the expansion and/or upgrade of Brazeau County's municipal sewer system. Funds from this account may be utilized for joint projects with adjacent municipalities where sewer infrastructure is shared between municipalities to provide service to residents and businesses.

Water Capital Restricted Surplus

The purpose of the Water Capital Restricted Surplus account is to utilize funds for the expansion and/or upgrade of Brazeau County's municipal water system. Funds from this account may be utilized for joint projects with adjacent municipalities where water infrastructure is shared between municipalities to provide service to residents and businesses.

Vehicle & Equipment Replacement Restricted Surplus

The purpose of the Vehicle & Equipment Replacement Restricted Surplus account is to utilize funds for the replacement of vehicles, equipment, and/or machinery that has completed its useful working life.

Unrestricted Surplus Account

Operating funds in excess of \$2 million (all operating revenue less operating expenses and not including any revenue/receipt of a capital nature) will be transferred to restricted surplus accounts as per Council direction.

CASH FLOW



DEBENTURES

Brazeau County has the ability to finance a portion of its capital projects by borrowing funds. Regulations around borrowing are set out in Section 276 of the *Municipal Government Act*, including defining different types of debt and setting out debt limits for municipalities. On December 31, 2021 Brazeau County’s total debt limit was \$43,036,710 and the County was carrying \$9,198,758 in debt, leaving \$33,837,952 available for borrowing. In 2023 debenture payments will be funded from the tax base as part of operational expenses. Brazeau County is currently making payments on six debentures, two of which will be fully paid in 2023.

Brazeau County 2023 Debenture Repayment Schedule

DESCRIPTION	BYLAW NO.	EXPIRY	BORROWING AMOUNT	2023 PRINCIPAL PAYMENT	2023 INTEREST PAYMENT	INTEREST RATE	PRINCIPAL OUTSTANDING DEC. 31, 2023
80 St. Water Extension	317-97	2023	\$71,095.70	\$5,134.89	\$295.27	3.750%	\$0
Rocky Rapids WTP	802-13	2023	\$3,721,634	\$208,841.82	\$2,609.18	2.499%	\$0
Birchwood Sewage Treatment	942-17	2027	\$2,508,000	\$253,412.53	\$34,025.15	1.828%	\$1,083,631.88
Rocky Rapids Sewage Treatment	941-17	2027	\$2,995,500	\$302,670.36	\$40,638.88	1.828%	\$1,294,266.04
Range Road 73	981-18	2033	\$3,000,000	\$183,869.56	\$66,780.90	2.612%	\$2,054,163.37
Twp Road 502	1026-19	2034	\$2,800,000	\$169,535.21	\$52,207.97	2.298%	\$2,144,493.78

NOTE: Amount outstanding on December 31, 2023 includes the principal amount and interest payable.

Brazeau County 2023 Solar Panel Lease Repayment Schedule

DESCRIPTION	BYLAW NO.	EXPIRY	LEASE AMOUNT	2023 PRINCIPAL PAYMENT	2023 INTEREST PAYMENT	PRINCIPAL AMOUNT OUTSTANDING AT DEC. 31, 2023
Admin building/shop	928-16	2032	\$132,802.14	\$8,767.51	\$1,557.59	\$73,430.65
Rocky Rapids WTP	928-16	2032	\$26,163.73	\$1,727.36	\$306.87	\$14,466.79
Brazeau Cold Storage	928-16	2032	\$79,623.92	\$5,261.13	\$879.15	\$43,932.14
Lodgepole Fire Hall	928-16	2032	\$10,442.28	\$689.43	\$122.60	\$5,774.03
Breton Fire Hall	944-17	2032	\$34,870.00	\$2,597.40	\$368.55	\$25,187.28

Interest rate for solar panel leases is 1.300% for all five leases

NOTE: Lease payments for Brazeau County’s solar panels are funded from the Alternative Energy Restricted Surplus account.