



AGENDA

Budget Deliberations Meeting

9:00 AM - Friday, November 28, 2025
Council Chambers

Page

A. CALL TO ORDER

B. ADOPTION OF AGENDA

C. NEW BUSINESS

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1. **2026 Budget Presentation**
[2026 Budget Presentation](#)

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2. **Support Documents**
[Introduction to Waterfall Charts](#)

D. CLOSED SESSION

E. ADJOURN

2026 Budget

Lethbridge County

Presented to
Lethbridge County Council
November 28, 2025



Deep roots, bright future



Executive Summary

Focused on long-term sustainability through strategic reinvestment and modernized systems.

This budget reflects a balanced approach: managing ongoing operational pressures while investing in the infrastructure, technology, and people needed to support growth and deliver high-quality service.

Fiscal Approach

- Proposed 3% tax increase after growth, supporting core service levels and long-term financial stability.
- Strategic use of reserves to normalize large cyclical expenditures while planning for future sustainability.

Operational Highlights

- Careful management of competing cost pressures, including rising service demands and lingering inflationary and tariff impacts.
- Continued efficiencies through optimized workflows, digital processes, and modernized systems (e.g., ERP transition, digital forms, long-term asset management planning tools).
- Strengthened organizational capacity through improved training, cross-functional integration, and system stabilization.

Capital & Growth Investments

- Significant capital reinvestment in roads, bridges, water, wastewater, stormwater, and hamlets, aligned with long-term asset management.
- Supporting the needs of a growing and industrially active County while maintaining service quality.
- Advancing development and economic growth initiatives to position the County for future opportunities.

Forward-Looking & Innovative

- This budget builds on strong internal progress and positions the County to operate more effectively, engage residents digitally, and support heavy-intensity operations.



2025 Key Accomplishments

- Implemented budgeting software, enabling monthly budgeting, real-time visibility, and stronger financial decision-making.
- Advanced digital service delivery, implementing automated forms for service requests and payments. (ongoing)
- Initiated Phase 2 of Asset Management (CMMR) with 2025 foundational asset management work setting the stage for 2026 multi-year project implementation.
- Completed Eastern Industrial Transmission Pipeline, significantly expanding agri-food production in the region.
- Expanded cost-effective road renewal through cement stabilization projects.
- Increased base stabilized mile productivity by ~45%.
- Modernized Public Operations staffing model, introducing rotational backfilling to ensure service continuity and operational resilience ultimately improving grading efficiency and productivity.
- Secured long-term fire service agreements with Picture Butte, Nobleford and Coalhurst, strengthening stability and rural emergency response capacity.
- Launched a renewed public engagement strategy, including outreach channels that expanded our reach and visibility.
- Led the Regional Emergency Management Partnership implementation, coordinating five municipalities in a major joint initiative for regional preparedness.
- Collaborated with regional partners to improve critical stormwater infrastructure across the region (e.g. Malloy Drain, Horsefly Spillway, etc.)
- Completed the POS system conversion for bulk water stations.



2026 Key Priorities

- **ERP System Planning & Implementation**
Initiate review process to establish future needs necessary to modernize internal workflows, financial processes, and service delivery through a new enterprise system.
- **Asset Management Phase 2 – Maintenance Manager**
Multi-year rollout to strengthen long-term planning, lifecycle budgeting, and operational efficiency.
- **Public Operations: Gravel Crushing Program**
Executing planned crushing activities to meet operational demand and maintain core infrastructure.
- **Assessment Services Transition**
Shifting tax assessment to a third-party provider to enhance service capacity, manage workload, and support long-term sustainability.
- **Council Strategic Planning**
Renewing Council's priorities and long-range direction to guide budgeting, capital planning, and service levels.
- **Growth & Engagement Initiatives**
Advancing regional collaboration, engagement, improving resident access to services, and supporting economic growth in key areas across the County.



Agenda

Agenda

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Budget Overview

Summary – Revenues & Expenditures Overview

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget
REVENUES				
Council	32,000	69,000	55,620	57,289
Administrator's Office	40,000	16,000	16,480	16,974
Emergency Services	1,042,515	2,697,202	1,193,443	917,721
Economic Development	10,000	-	-	53,045
Public Operations	11,517,959	14,876,998	13,942,577	14,299,942
Municipal Development & Infrastructure	313,000	413,733	275,700	236,045
Corporate Services	2,523,976	2,945,598	3,447,407	2,611,579
Total Revenues	15,479,450	21,018,531	18,931,226	18,192,595
EXPENDITURES				
Council	717,769	773,579	728,654	738,169
Administrator's Office	1,617,314	1,619,390	1,955,279	2,263,420
Emergency Services	3,069,917	5,241,674	3,968,063	3,785,231
Growth & Engagement	370,800	722,249	742,520	853,480
Public Operations	23,098,854	26,652,214	26,554,213	26,998,868
Municipal Development & Infrastructure	2,151,984	2,432,768	2,160,750	2,155,669
Corporate Services	4,540,745	5,243,808	5,698,154	5,080,607
Total Expenditures	35,567,382	42,685,682	41,807,633	41,875,444
Tax Support	(20,087,932)	(21,667,151)	(22,876,407)	(23,682,849)
<i>Before Growth Percent Increase (Decrease) from previous year's budget</i>	5.9%	7.9%	5.6%	3.5%
<i>After Growth Percent Increase (Decrease)</i>	3.9%	3.0%	1.1%	1.8%



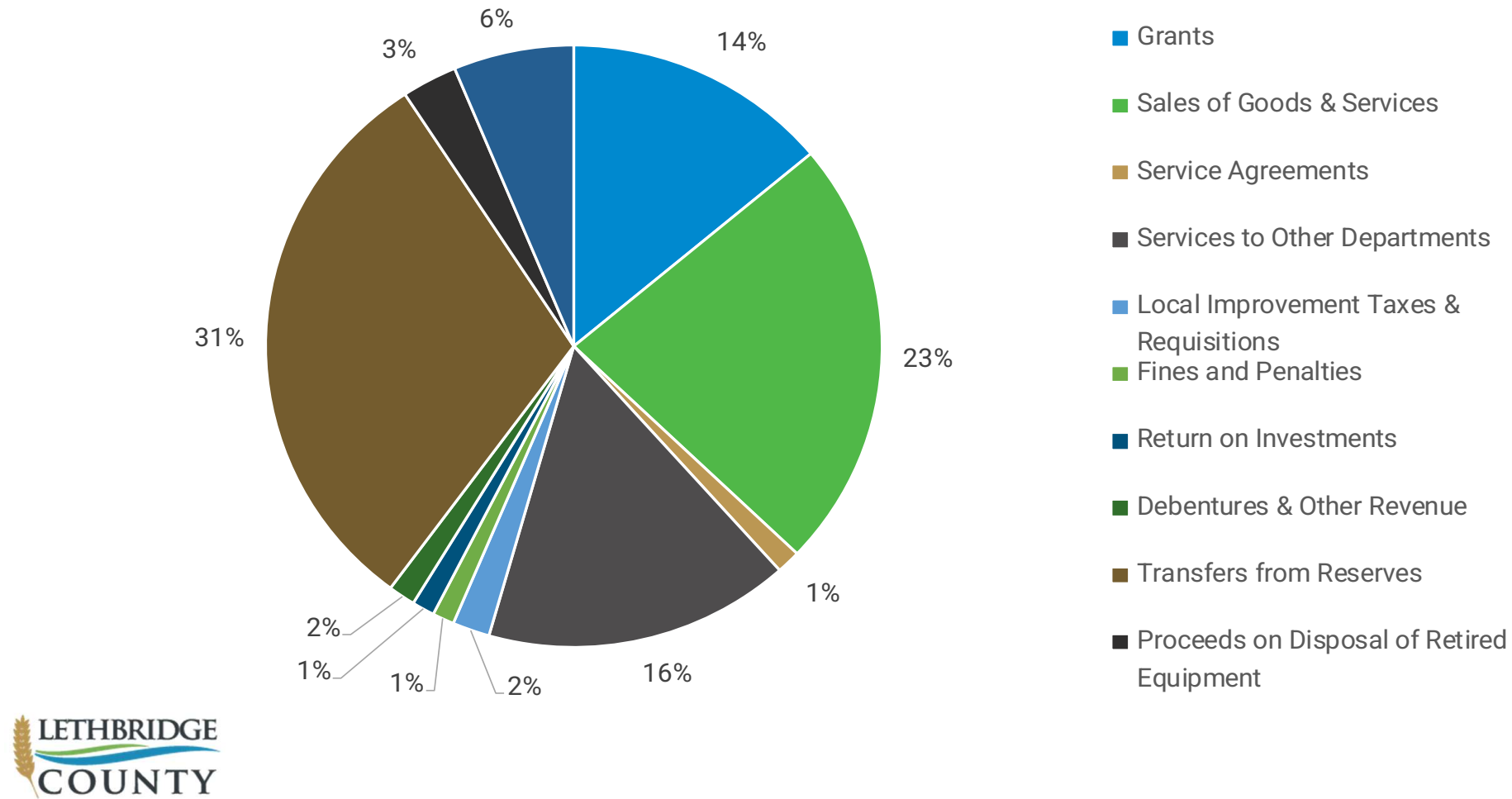
Revenue Summary

Summary – Revenues 1 of 2

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget
REVENUES				
Property Taxes (Tax Support)	20,087,932	21,667,151	22,876,407	23,682,849
Grants	756,730	666,110	454,377	454,377
Sales of Goods & Services	5,844,581	7,870,737	8,231,981	8,439,306
Service Agreements	434,544	427,560	440,022	452,858
Services to Other Departments	5,111,010	5,467,451	5,613,995	5,853,075
Fines and Penalties	390,000	390,750	390,750	390,750
Return on Investments	400,000	400,000	400,000	400,000
Other Revenue*	1,164,300	1,148,857	1,168,783	1,023,307
Transfers from Reserves	629,895	3,941,836	1,526,087	473,692
Market Access Network Reserve Transfer	748,390	705,230	705,230	705,230
Total Revenues	35,567,382	42,685,682	41,807,633	41,875,444

* Includes Local Improvement Taxes, Road Agreements, misc revenues

Summary – Revenues 2 of 2



Expense Summary

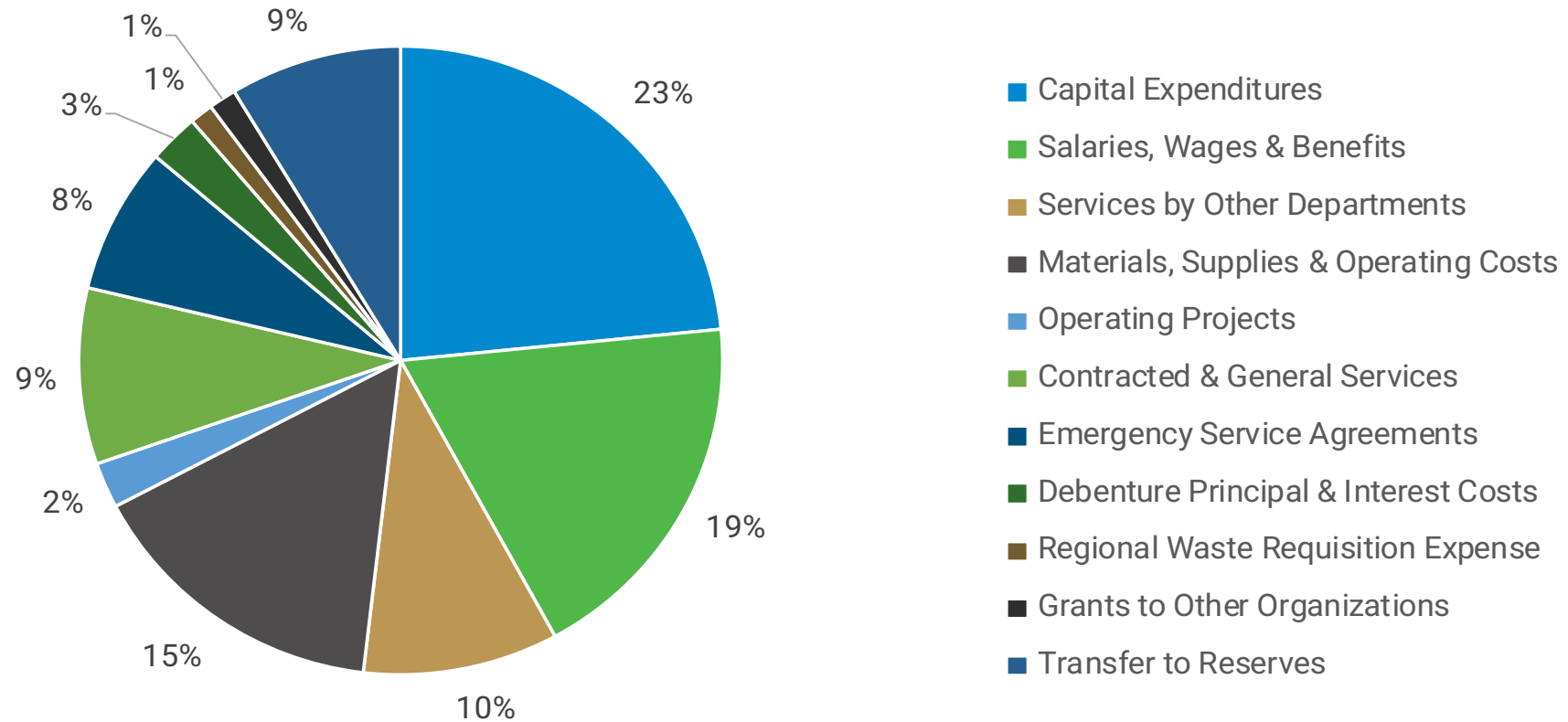
Summary – Expense (by object code) 1 of 2

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget
EXPENDITURES - by object code				
Salaries, Wages & Benefits	9,856,177	10,374,241	10,295,410	10,291,745
Contracted & General Services	3,238,855	5,043,022	4,606,822	4,782,044
Materials, Supplies & Operating Costs	6,647,597	8,607,174	9,133,655	9,431,046
Services by Other Departments	5,111,010	5,467,451	5,613,995	5,853,075
Operating Projects*	650,000	1,305,833	767,350	373,575
Emergency Service Agreements	2,160,000	4,176,982	2,742,087	2,537,297
Debenture Principal & Interest Costs	1,455,041	1,414,118	1,404,062	1,273,805
Other Expenditures**	1,427,884	1,438,321	1,487,402	1,531,798
Transfers to Reserves	5,020,819	4,813,541	5,538,849	5,743,059
Transfers to Capital	-	45,000	218,000	58,000
Total Expenditures	35,567,382	42,685,682	41,807,633	41,875,444

* Operating Projects are One Time Expenses in addition to regular operations.

** Includes Regional Waste Requisitions, Grants to other Organizations, etc.

Summary – Expense (by object code) 2 of 2



Property Taxes

Property Taxes Summary

The budget, if approved as proposed, will require a 3% increase in taxation – after growth.

General taxation represents the largest percentage of Lethbridge County's total income each year. These funds are utilized not only for current operations, but also to ensure sufficient reserve funding as allocated for future growth and replacement costs. This does not include requisitions for Public and Separate School Boards, designated industrial properties, or the Green Acres Foundation. In 2025, Lethbridge County collected \$7,150,694 on behalf of the Alberta School Foundation Fund, \$26,968 in provincial Designated Industrial Property Tax, and an additional \$370,581 on behalf of Green Acres Foundation. While each of these items are levied alongside municipal taxes each May, revenue collected must be remitted to the appropriate body. It is expected these contributions will remain approximately consistent in each of the following four years.

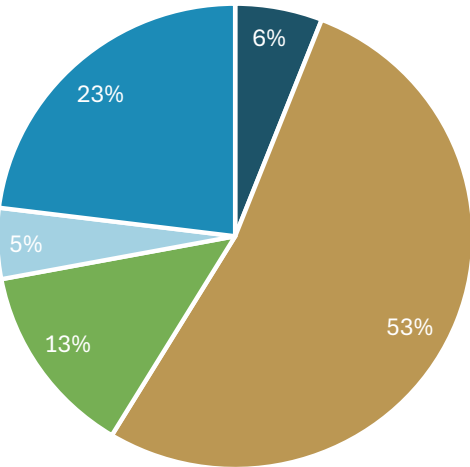
General Municipal Revenues include taxes, investment income, and any other revenues that are deemed collectable by county bylaws and policies. Revenues which are a direct result of a specific function such as utilities are recorded in the corresponding department budget. Property taxes are calculated by multiplying the annual property assessment value by the municipal tax rate. Rate payers may still see an increase/decrease in their annual levy depending on assessment related changes or fluctuations in provincial requisitions. Graphs on the next page display the total source of Lethbridge County taxation revenue by assessment class in 2025.



Property Taxes and Assessment Breakdowns

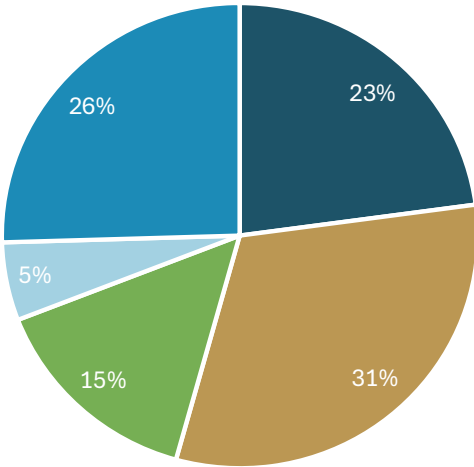
2025 ASSESSMENT BREAKDOWN

■ Farmland ■ Residential ■ Linear ■ Machinery & Equipment ■ Non-Residential



2025 PROPERTY TAX REVENUE BREAKDOWN

■ Farmland ■ Residential ■ Linear ■ Machinery & Equipment ■ Non-Residential



Property Taxes – Summary by Department

	2025 APPROVED TAX LEVY	2026 PLANNED TAX LEVY	2027 PLANNED TAX LEVY	2028 PLANNED TAX LEVY
Council	685,769	704,579	673,034	680,880
Administrator's Office	1,577,314	1,603,390	1,938,799	2,246,446
Emergency Services	2,027,402	2,544,472	2,774,620	2,867,510
Growth & Engagement	360,800	722,249	742,520	800,435
Public Operations	11,580,895	11,775,217	12,611,636	12,698,925
Municipal Development & Infrastructure Services	1,838,984	2,019,035	1,885,050	1,919,624
Corporate Services	2,016,769	2,298,210	2,250,747	2,469,028
Total Tax Support	20,087,932	21,667,151	22,876,407	23,682,849
<i>Percent change from previous year's budget before growth</i>	5.9%	7.9%	5.6%	3.5%
<i>Percent change from previous year's budget after growth</i>	3.9%	3.0%	1.1%	1.8%

Reserve Fund Summary

Reserve Summary

2026 Budgeted Transactions			
2026 Starting Balance	IN	OUT	Budgeted 2026 Ending
37,359,366	5,858,321	(8,291,836)	34,925,852

* The reserve estimates are for information only and are based on budget. They do not account for any resolutions, final project costs, or any yearend surplus/deficit transfers. They also do not include revenues from the Municipal Reserve fund balance.



County Reserves Policy

Section 100 NO. 169 | Effective September 21, 2017 | Approved By County Council
Revised June 3, 2021

PURPOSE

The purpose of the Reserve Policy is to develop a standard practice that will enhance Lethbridge County's financial strength, flexibility and cash flow management as well as to help sustain infrastructure needs at an adequate level to ensure delivery of services and support of the County's Strategic Long Range Plan.

The policy will establish consistent standards and guidelines for the management of existing reserves and the establishment of new reserves.

A Reserve Policy is required to establish, maintain and manage reserve funds that:

- maintain and improve Lethbridge County's working capital requirements;
- provide for future operating and capital requirements;
- address the overall current and future initiatives of Lethbridge County; and
- provide for offsetting unanticipated fluctuations in operating and capital activities.

DEFINITIONS:

Operating Reserves - Operating reserves are those reserves that are generally established to fund one-time expenditures of an operating nature or to provide stabilization to the budget as required.

Capital Reserves - Capital reserves are those reserves that are generally established to fund expenditures of a capital nature, support grant funding and provide funding for capital deficits or for a specified purpose.

Committed Reserves – Committed reserves are reserves that have been established for a very specific project/purpose or long term receivable/lending purpose, such as a local improvement (offsite levy) as determined by bylaw. These reserves are not to be considered for additional funding purposes.

Carryover Projects - Carryover projects are projects approved in the current year's operating and/or capital budgets but have not been expended due to various circumstances.

Summary – Reserve Funds 1 of 2

2026 Budgeted Transactions

Reserve Name	2026 Starting Balance	IN	OUT	Budgeted 2026 Ending
ADMINISTRATION RESERVE	1,322,438	200,000	(250,000)	1,272,438
ASB FUTURE PROJECTS RESERVE	136,172	-	(70,000)	66,172
IT CAPITAL RESERVE	376,948	284,955	(76,000)	585,903
COUNCIL DISCRETIONARY RESERVE	146,519	96,250	(69,000)	173,769
DONATION RESERVE	25,215	10,000	-	35,215
DRAINAGE RESERVE	747,940	-	-	747,940
SRSDC RESERVE	-	148,800	-	148,800
COMMUNITY GRANT RESERVE	34,588	-	-	34,588
UTILITIES CAPITAL RESERVE	5,347,109	868,220	-	6,215,329
FLEET SERVICES	3,225,885	1,212,411	(1,095,000)	3,343,296
GRAVEL PIT RECLAMATION RESERVE	58,860	-	-	58,860
COMMERCIAL/INDUSTRIAL LAND	2,625,869	500,000	-	3,125,869
LANDFILL (KEDON) RESERVE	902,292	-	-	902,292
TAX EQUALIZATION RESERVE	2,880,368	56,000	(50,000)	2,886,368
EMERGENCY SERVICES PROJECTS RESERVE	300,219	-	-	300,219
EMERGENCY SERVICES EARS PROGRAM RESERVE	2,070,210	250,000	(1,785,336)	534,874
EMERGENCY SERVICES CONTINGENCY RESERVE	757,977	-	-	757,977
REGIONAL EMERGENCY MANAGEMENT	10,000	10,000	-	20,000

Summary – Reserve Funds 2 of 2

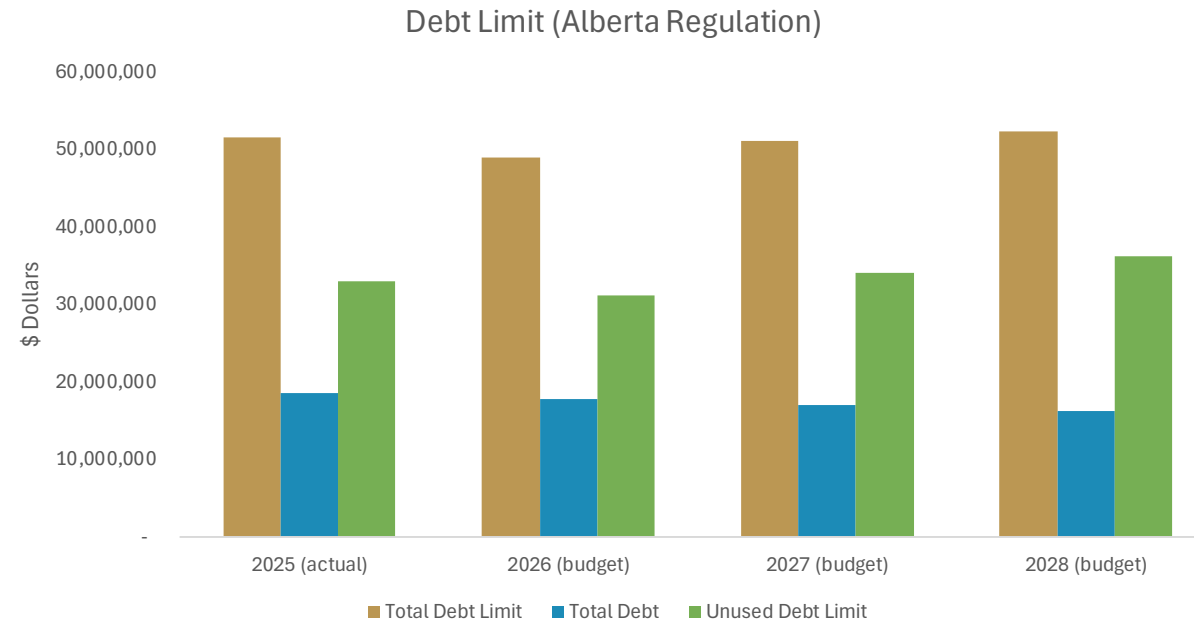
2026 Budgeted Transactions

Reserve Name	Projected Ending	IN	OUT	2026 Ending Balance
PW CAPITAL PROJECTS RESERVE	5,556,026	776,905	(1,498,000)	4,834,931
RECREATION RESERVE	102,400	-	-	102,400
SAFETY PROGRAM RESERVE	136,900	-	(16,000)	120,900
SNOW REMOVAL	974,842	-	-	974,842
43rd STREET INTERSECTION	418,512	-	-	418,512
MARKET ACCESS NETWORK - BASE STABILIZATION	1,806,912	-	(1,100,000)	706,912
MARKET ACCESS NETWORK - BRIDGES/H.T. ROADS	6,211,252	1,444,780	(2,170,000)	5,486,032
TAX RECOVERY - HENSCHER	17,406	-	-	17,406
TOTAL OPERATING & CAPITAL RESERVES	36,192,858	5,858,321	(8,179,336)	33,871,844
DESIGNATED RESERVES				
DIAMOND CITY PREPAID FRONTAGE	152,934	-	(40,500)	112,434
MONARCH LIT RESERVE	119,266	-	-	119,266
MOUNTAIN MEADOWS LIT RESERVE	120,728	-	(20,500)	100,228
TURIN LIT RESERVE	676,648	-	(51,500)	625,148
SUNSET ACRES LIT RESERVE	85,111	-	-	85,111
RIVERBRINK LIT RESERVE	11,821	-	-	11,821
TOTAL DESIGNATED RESERVES	1,166,508	-	(112,500)	1,054,008

Debt

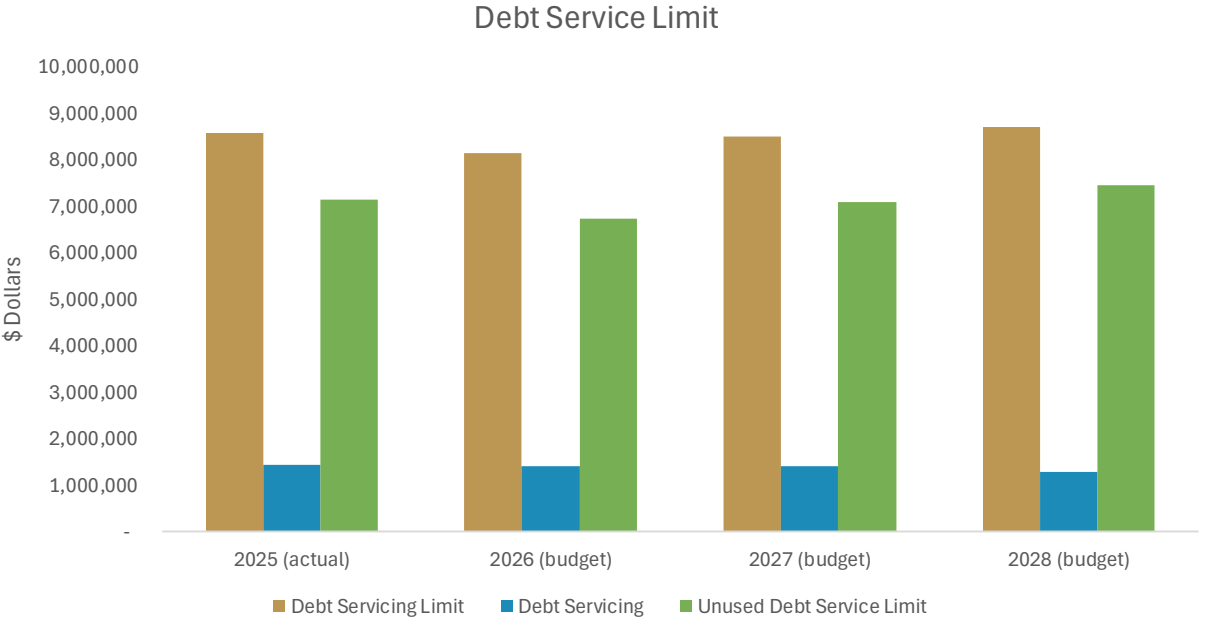
Debt – Limit (Alberta Regulation)

Provincial Debt Limit: Established under the MGA and related regulations, this limit caps the total amount a municipality can borrow to ensure long-term fiscal stability.



Debt – Service Limit

Debt Service Limit: This measures the County's ability to meet annual repayment obligations (principal and interest). Lethbridge County continues to maintain a healthy buffer below this threshold, demonstrating strong repayment capacity.



Debt – Schedule of Outstanding

Project Name	Initial Principal	Year Issued	Year of Maturity	Interest Rate	Balance at Dec 31, 2025	2026 Payment	2027 Payment	2028 Payment
North County Water Line	\$ 1,555,000	2002	2027	5.875%	\$ 220,763	\$ 120,202	\$ 120,202	\$ -
Mountain Meadows	\$ 303,000	2011	2031	3.145%	\$ 111,439	\$ 20,526	\$ 20,526	\$ 20,526
Turin Sewer Upgrade	\$ 957,106	2011	2030	4.124%	\$ 327,488	\$ 73,153	\$ 73,153	\$ 73,153
Stewart Siding	\$ 200,000	2014	2034	3.239%	\$ 100,822	\$ 13,664	\$ 13,664	\$ 13,664
2017 Base Stabilization #1	\$ 3,250,000	2017	2047	3.300%	\$ 2,657,333	\$ 171,488	\$ 171,488	\$ 171,488
2017 Base Stabilization #2	\$ 2,060,000	2017	2047	3.164%	\$ 1,684,097	\$ 106,839	\$ 106,839	\$ 106,839
2018 Base Stabilization #1	\$ 4,200,000	2018	2048	3.204%	\$ 3,543,797	\$ 218,937	\$ 218,937	\$ 218,937
2018 Base Stabilization #2	\$ 3,490,000	2018	2048	3.367%	\$ 2,956,639	\$ 185,713	\$ 185,713	\$ 185,713
2019 Base Stabilization	\$ 454,000	2019	2049	2.726%	\$ 384,278	\$ 22,253	\$ 22,253	\$ 22,253
E.I.T. Waterline	\$ 6,000,000	2024	2049	4.190%	\$ 5,760,000	\$ 481,344	\$ 471,288	\$ 461,232
Total:					\$ 17,746,658	\$ 1,414,118	\$ 1,404,062	\$ 1,273,805

Council

Council – Services & Programs Provided

The Council section captures the direct costs of Council operations and the committees that support governance and decision-making. Council provides strategic direction, sets organizational priorities, approves policies, allocates resources through the annual budget, and oversees the overall governance of Lethbridge County.

Lethbridge County is divided into seven electoral divisions, each represented by an elected Councillor who resides in their division. The County's population is 10,120 (2021 Census), with the next census scheduled for 2026.

Council selects a Reeve (Chief Elected Official) and Deputy Reeve at the annual organizational meeting and appoints members to required boards and committees.

In addition to governance, Council also administers grant support and discretionary initiatives from their budget, enabling responsive community funding and strategic investment in local priorities.



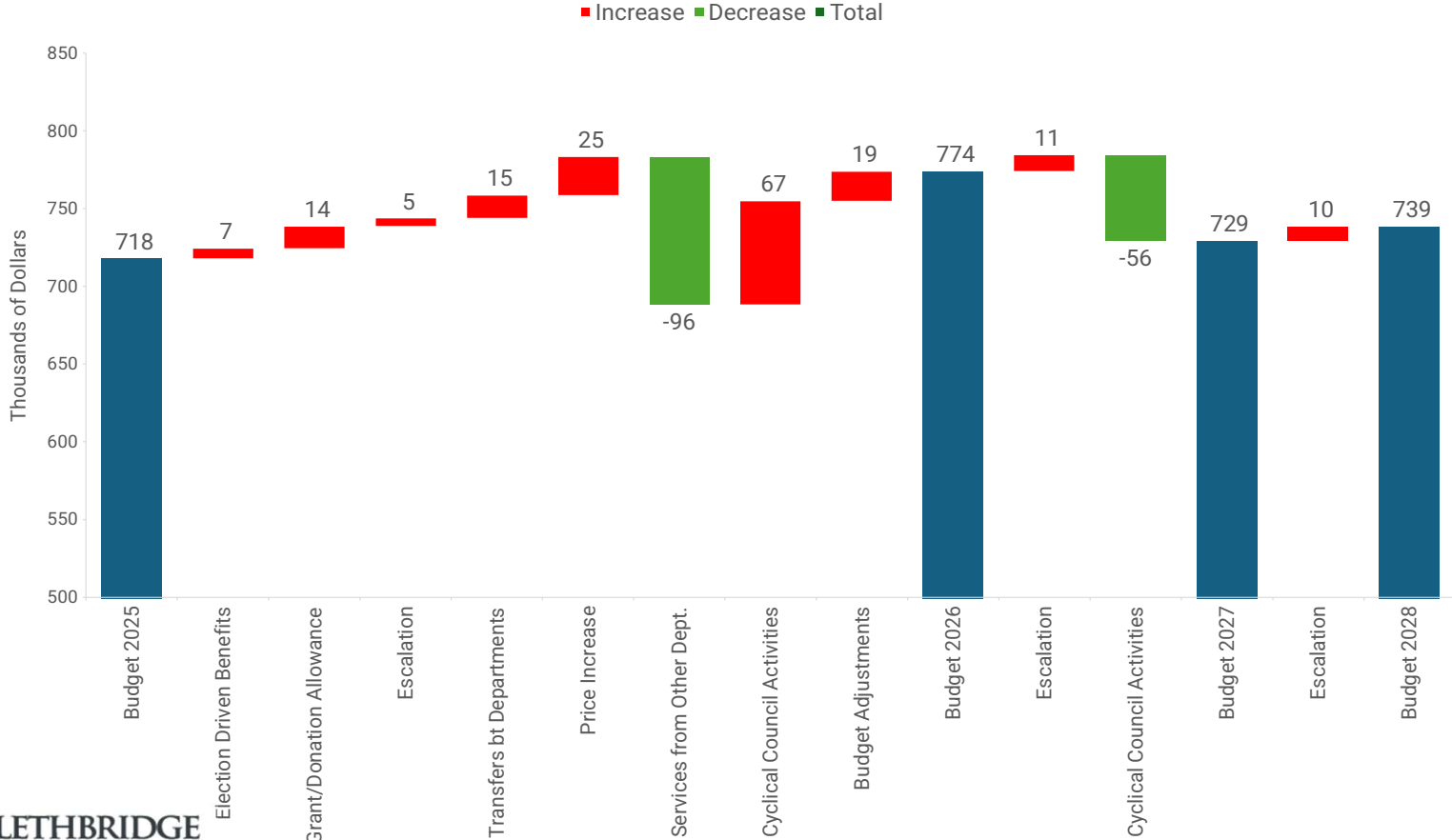
Council – Cost Slide

	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Transfers from Reserves	32,000	69,000	116%	55,620	57,289
Total Revenues	32,000	69,000	116%	55,620	57,289
EXPENDITURES					
Salaries, Wages & Benefits	417,584	426,797	2%	426,797	426,797
Contracted & General Services	95,230	134,358	41%	140,346	144,556
Services by Other Departments	117,955	22,874	-81%	22,925	24,072
* Operating Projects	25,000	55,000	120%	-	-
Grants to Other Organizations	15,500	28,300	83%	29,149	30,023
Transfers to Reserves	46,500	106,250	128%	109,438	112,721
Total Expenditures	717,769	773,579	8%	728,654	738,169
Total Tax Support	(685,769)	(704,579)	3%	(673,034)	(680,880)

Council Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$56K // 2027 vs 2026 = -\$45K // 2028 vs 2027 = +\$10K



Key Variance Drivers:

2026 vs 2025

- \$7K increase tied to benefit changes.
- Allowance for grants / donations adjusted to align with historical resolutions.
- 2% Escalation
- Increased cost for council election cycle activities (strategic planning & orientation).
- Lower due to redistribution of allocation for internally provided IT services.
- Balanced contributions to reserves for cyclical activities related to four-year election cycle.

2027 vs 2026

- 3% Escalation
- Cyclical scope for activities related to four-year election cycle funded by reserves.

2028 vs 2027

- 3% Escalation

Administrators Office

CAO Office

CAO Office – Services & Programs Provided

The CAO's Office serves as Council's primary link to administration and provides strategic leadership across the organization. This department includes CAO Services, Legislative Services, Strategic Initiatives, and Administrative Support, all working together to align Council's direction with operational execution.

The CAO is responsible for coordinating Council agendas, providing recommendations on matters requiring Council direction, guiding strategic planning, and ensuring the implementation of corporate priorities such as service delivery, assessment, and service standards.

In addition to governance support, Legislative Services manages Council's legislative processes, bylaw and policy administration, and compliance with provincial legislation.

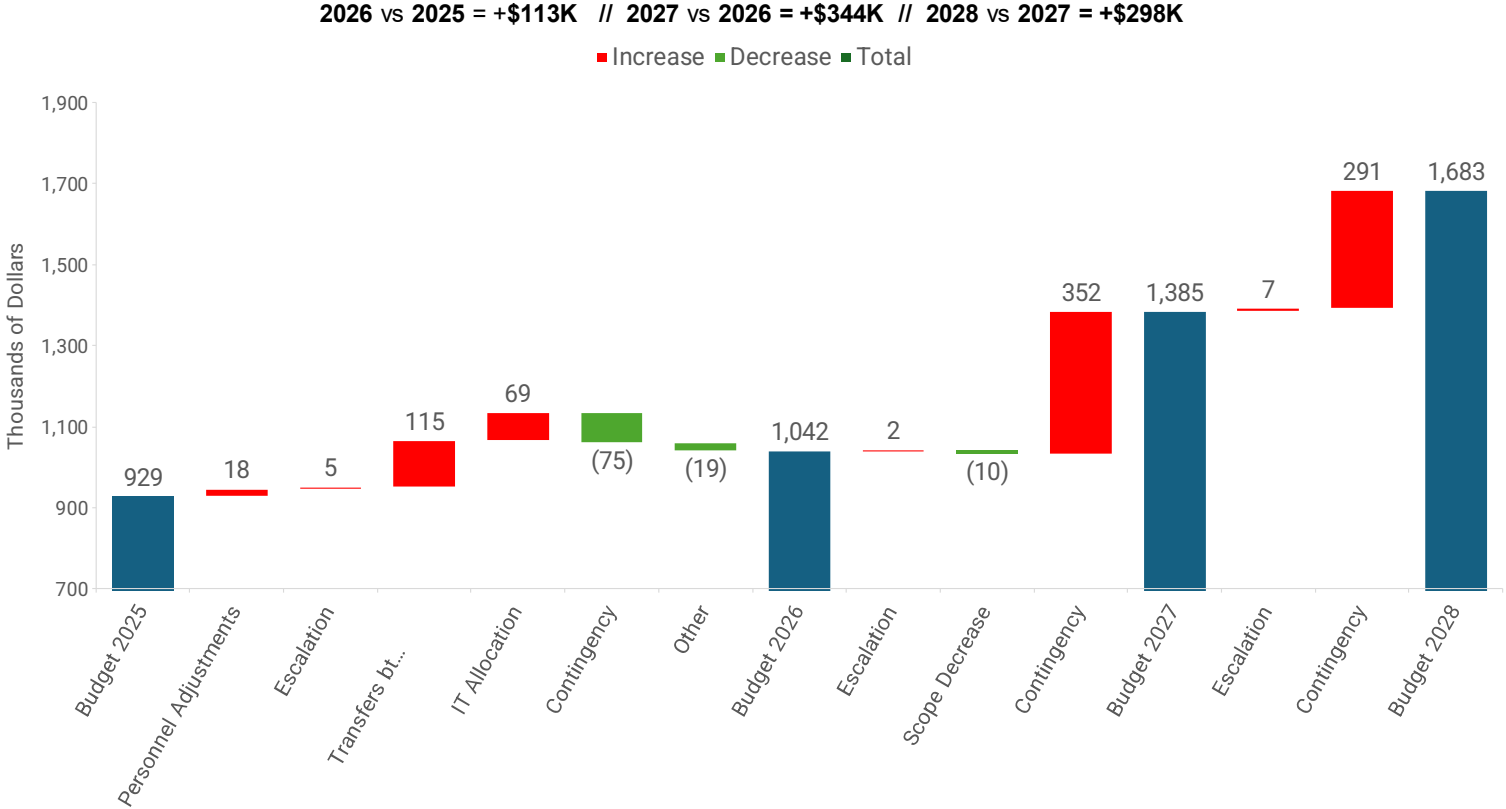
Strategic Initiatives leads major cross-functional and interdepartmental projects, including asset management advancement, budgeting system implementation, organizational workflow improvements, and long-term planning initiatives. This work ensures the County continues to modernize systems, strengthen collaboration across departments, and deliver on Council's strategic priorities.

CAO Office Expenditures – Cost Slide

	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Transfers from Reserves	10,000	-	-100%	-	-
Total Revenues	10,000	-	-100%	-	-
EXPENDITURES					
Salaries, Wages & Benefits	589,085	716,893	22%	707,493	708,111
Contracted & General Services	262,500	189,728	-28%	541,998	832,194
Services by Other Departments	61,722	129,959	111%	130,498	136,958
* Operating Projects	10,000	-	-100%	-	-
Materials, Supplies & Operating Costs	5,000	5,000	0%	5,150	5,305
Total Expenditures	928,307	1,041,580	12%	1,385,138	1,682,568
Total Tax Support	(918,307)	(1,041,580)	13%	(1,385,138)	(1,682,568)

CAO Office Expenditures

Year-Over-Year Budget Variances



Key Variance Drivers:

2026 vs 2025

- Canada Summer Student Jobs Grant Program
- 2% Escalation and Cost of Living Adjustment
- Internal employee transfer between departments
- Redistribution of allocation for internally provided IT services.
- Management Contingency

2027 vs 2026

- 3% Escalation
- Management Contingency

2028 vs 2027

- 3% Escalation
- Management Contingency



People & Culture

People, Culture, Health & Safety – Services & Programs Provided

People & Culture supports the organization by attracting, developing, and retaining qualified staff who deliver essential local services. This function includes recruitment and onboarding, administering employee benefits and compensation, supporting labour relations, ensuring compliance with provincial employment legislation, coordinating training and professional development, and fostering a safe, respectful workplace. Additionally, this human resource function guides managers on performance management, workplace policies, and organizational planning, helping the municipality maintain an effective workforce that can meet community needs efficiently and responsibly.

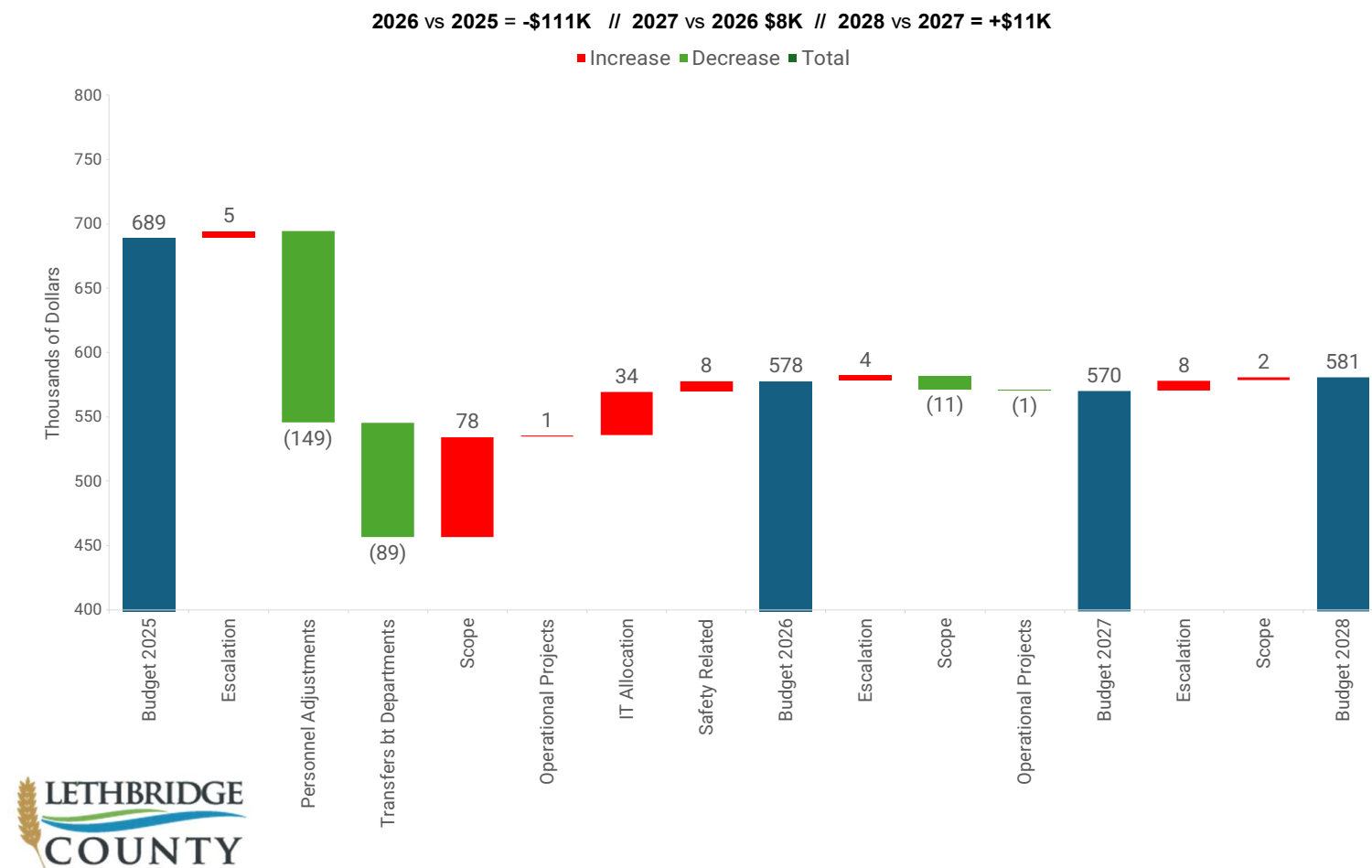
Health & Safety oversees the corporate safety management system which is dedicated to ensuring a safe and healthy workplace environment. This minimizes both the frequency and severity of workplace incidents. Safety personnel work with staff at all levels to ensure the county's safety directives and safe work behaviors meet the organization's expectations and comply with Alberta occupational health and safety legislative requirements.

People, Culture, Health & Safety – Cost Slide

	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	25,000	-	-100%	-	-
Transfer from Reserve	5,000	16,000	220%	16,480	16,974
Total Revenues	30,000	16,000	-47%	16,480	16,974
EXPENDITURES					
Salaries, Wages & Benefits	604,630	397,367	-34%	394,475	396,363
Contracted & General Services	16,500	75,585	358%	70,643	64,275
Services by Other Departments	39,877	73,858	85%	74,226	77,885
Materials, Supplies & Operating Costs	3,000	4,900	63%	5,047	5,198
* Operating Projects	25,000	26,100	4%	25,750	37,132
Total Expenditures	689,007	577,810	-16%	570,141	580,852
Total Tax Support	(659,007)	(561,810)	-15%	(553,661)	(563,878)

People, Culture, Health & Safety Expenditures

Year-Over-Year Budget Variances



Key Variance Drivers:

2026 vs 2025

- 2% Escalation and cost of living adjustment
- Personnel Adjustments
- Partially due to internal reallocation of personnel between departments
- Redistribution of allocation for internally provided IT services.

2027 vs 2026

- 3% Escalation

2028 vs 2027

- 3% Escalation

People, Culture, Health & Safety – Proposed Operational Projects

In a rural municipal context like Lethbridge County, Operational Projects refers to projects carried out by departments as part of their annual operational work, rather than long-term capital construction or major infrastructure investments. These projects often support service delivery, maintenance, regulatory compliance, or internal process improvements.

Common characteristics include:

- Funded from the operating budget, not the capital budget
- Short- to medium-term initiatives (often completed within the year)
- Focused on improving or maintaining municipal services
- Non-tangible outcomes (policies, studies, plans, software, equipment replacement, safety initiatives, program development)

This budget proposes council approve \$41K for the following Operational Projects in 2026:

- \$25K to continue Records Management Scanning Program (digitizing historical records)
- \$16K for implementation of a Corporate Safety Management Software (CSMS).



Public Operations

Public Works (consolidated)

Public Works – Programs & Services Provided

Public Works is the County's largest department and is responsible for managing, maintaining, and upgrading the core infrastructure that residents, businesses, and industry rely on every day. The team delivers essential services across a vast geographic area, supporting nearly 2,500 km of roads and an extensive network of above-ground and underground assets.

Public Works crews grade, gravel, plow, patch, reconstruct, sign, and service the infrastructure that keeps the County moving. Their work includes:

- Summer and winter road maintenance (grading, plowing, sanding, dust control, patching, crack sealing, minor rehabilitation).
- Management of drainage systems, culverts, and water flow to protect roads and private property.
- Fleet maintenance and equipment servicing to keep the County's machinery operational year-round.
- Road signage and traffic control installation/maintenance to ensure safety throughout the network.

With the County's size and its heavy agricultural and agri-food activity, gravel road maintenance is one of the most significant and ongoing operational challenges. Public Works' efforts directly influence safety, mobility, economic activity, and quality of life across all rural communities.



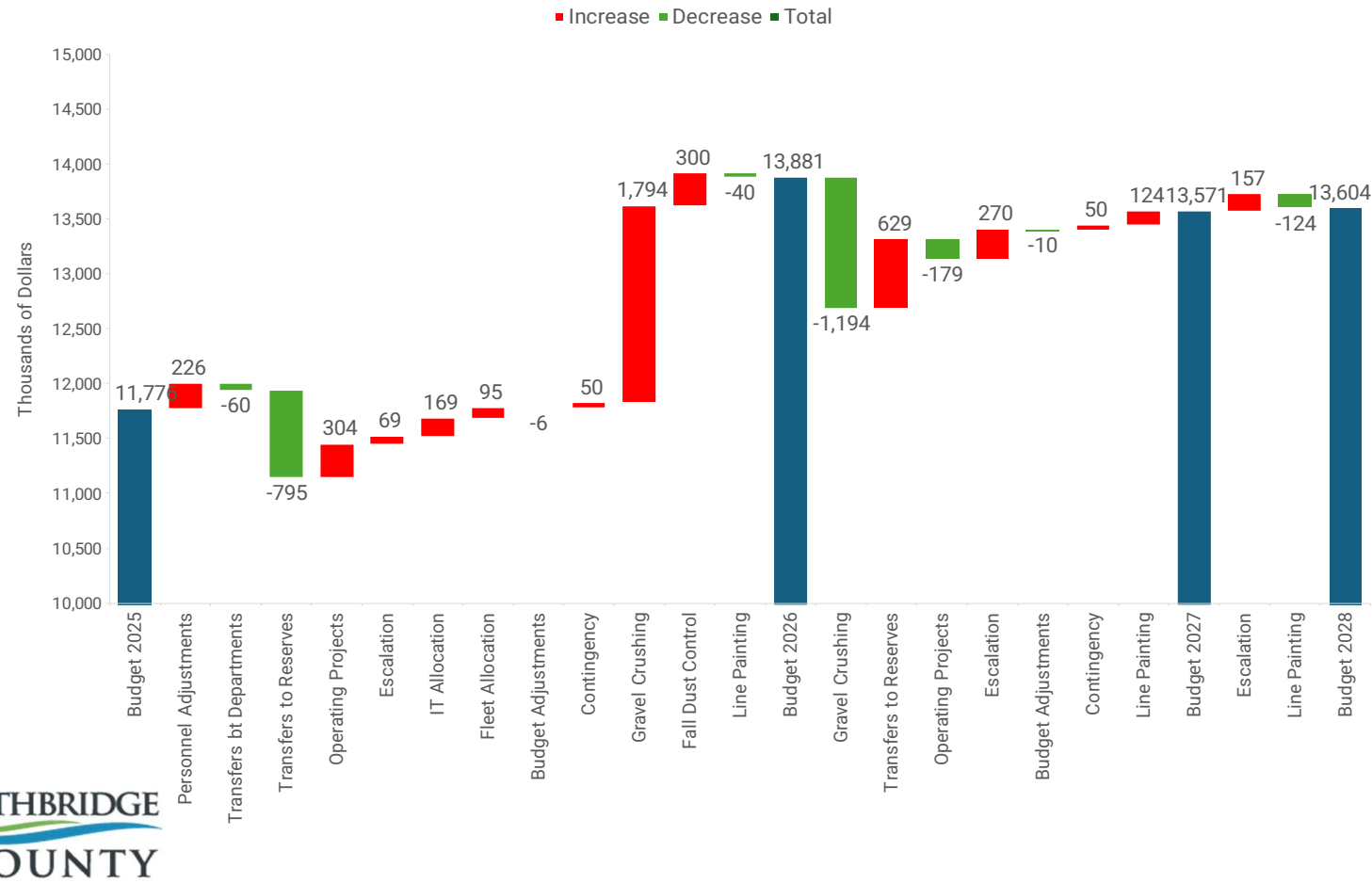
Public Works – Cost Slide

	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	248,950	210,780	-15%	210,780	210,780
Sales of Goods & Services	573,000	753,000	31%	772,950	793,499
Other Revenue	280,570	282,654	1%	282,654	282,654
Transfers from Reserves	50,000	1,498,000	2896%	51,500	-
Market Access Network Reserve Transfer	748,390	705,230	-6%	705,230	705,230
Total Revenues	1,900,910	3,449,664	81%	2,023,114	1,992,163
EXPENDITURES - by object code					
Salaries, Wages & Benefits	3,203,001	3,444,415	8%	3,436,060	3,437,605
Contracted & General Services	324,250	1,499,233	362%	437,930	281,264
Materials, Supplies & Operating Costs	2,340,415	2,594,575	11%	2,723,539	2,678,014
Services by Other Departments	3,779,720	4,043,405	7%	4,192,467	4,364,417
* <i>Operating Projects</i>	-	304,000	100%	128,750	132,613
Transfers to Reserves	1,409,820	1,276,905	-9%	1,933,212	1,991,209
Debenture Principal & Interest Costs	718,895	718,894	0%	718,894	718,894
Total Expenditures	11,776,101	13,881,426	18%	13,570,852	13,604,014
Tax Support					
	(9,875,191)	(10,431,762)	6%	(11,547,737)	(11,611,851)

Public Works Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$2,105K // 2027 vs 2026 -\$311K // 2028 vs 2027 = +\$33K



Key Variance Drivers:

2026 vs 2025

- 2% Escalation and cost of living adjustment
- Internal transfer between departments
- Gravel Crushing (3-year crush cycle)
- Redistribution of allocation for internally provided IT services.
- Transfers to reserves
- Expansion of Residential Dust Control Program to offer a Fall Application.

2027 vs 2026

- 3% Escalation

2028 vs 2027

- 3% Escalation

Public Works – Proposed Operational Projects

In a rural municipal context like Lethbridge County, Operational Projects refers to projects carried out by departments as part of their annual operational work, rather than long-term capital construction or major infrastructure investments. These projects often support service delivery, maintenance, regulatory compliance, or internal process improvements.

Common characteristics include:

- Funded from the operating budget, not the capital budget
- Short- to medium-term initiatives (often completed within the year)
- Focused on improving or maintaining municipal services
- Non-tangible outcomes (policies, studies, plans, software, equipment replacement, safety initiatives, program development)

This budget proposes council approve \$304K for the following Operational Projects in 2026:

- \$120K - Deep Base Stabilized Road Treatment (entails 2 miles per year for 5 years)
- \$60K – Installation of Livestock Fencing (Fence & Gate) on Pothole Creek Road (as per Bylaw 903 (1989), etc.)
- \$42K - Enhance traffic count program (includes purchasing six (6) Armadillos @ \$7K each)
- \$35K - Lafarge Road one-way traffic system to Hudson Pit off TWP RD 9-5
- \$30K - Hard surface consultant, create plan, assess current state, increase capacity (use of zipper)
- \$12K – Installation of Fence for Shaughnessy Pump Station
- \$5K – Stand-up a temporary seasonal Grader Camp for Division 1



Fleet Services

Fleet Services – Services & Programs Provided

The fleet services department provides servicing and repairs to small engines, light duty fleet trucks, and heavy-duty fleet trucks along with various equipment. Small engine assets include weed trimmers, chainsaws, water pumps, fire equipment, and other miscellaneous equipment. Light duty fleet trucks are classified as mid-size to full-size trucks with the purpose to transport operators and laborers to and from job sites. Heavy duty fleet trucks and equipment trucks range in size from 3-6 tons, equipment for hauling and transporting materials, and construction equipment. During the spring, summer, and fall season, the primary purpose of heavy-duty fleet trucks is to transport aggregates from resource pits and stockpiles to road surfaces. In winter, these same trucks are equipped with plows, salt/sand, and sanding equipment. Total fleet services costs are allocated to various departments via “Equipment Rental” to better represent individual department costs.

Preventative Maintenance and Repairs

Fleet services provides preventative maintenance and repairs to small engines and equipment, light and heavy-duty trucks, and heavy equipment and attachments. Servicing and repairs may be contracted out when service capacity is not available, or the expertise of the manufacturer is required.

Vehicle Inspections

Fleet services is responsible for maintaining all commercial vehicle files, conducting commercial vehicle inspections (CVIP’s) including administering warranties and recalls. Preventative maintenance of all fleet and equipment is key in keeping the fleet operational and maintaining low repair costs.



Fleet Services – Cost Slide

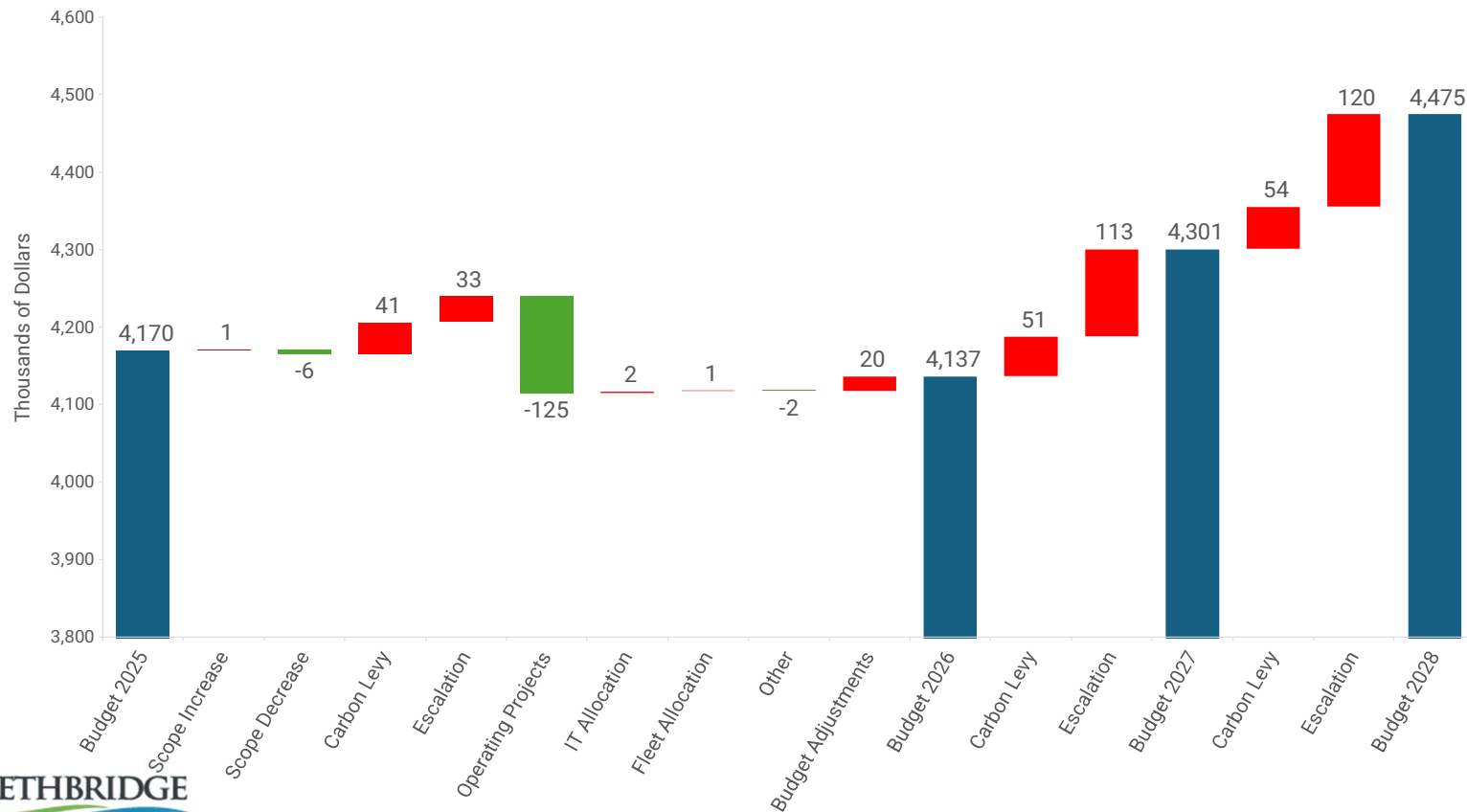
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Sales of Goods & Services	106,890	93,522	-13%	98,988	104,710
Services to Other Departments*	3,938,555	4,043,311	3%	4,202,036	4,370,495
Transfers from Reserves	125,000	-	-100%	-	-
Total Revenues	4,170,445	4,136,833	-1%	4,301,024	4,475,205
EXPENDITURES					
Salaries, Wages & Benefits	422,830	378,095	-11%	378,055	378,012
Contract & General Services	394,815	423,402	7%	446,608	471,031
Materials, Supplies & Operating Costs	1,913,772	1,995,870	4%	2,098,336	2,205,151
Services by Other Departments	112,339	115,635	3%	117,708	123,109
Safety Program	11,305	11,420	1%	11,535	11,655
<i>Operating Projects</i>	125,000	-	-100%	-	-
Transfers to Reserves	1,190,384	1,212,411	2%	1,248,783	1,286,247
Total Expenditures	4,170,445	4,136,833	-1%	4,301,024	4,475,205
Tax Support	-	-	0%	-	-

Fleet Services Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = -\$34K // 2027 vs 2026 +\$164K // 2028 vs 2027 = +\$174K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- Carbon Levy increasing each year until 2030
- 2% Escalation and cost of living adjustment
- Operational Project: Favourable variance of (\$125K) for completion of Fuel Master Upgrade in 2025.
- Budget adjustments based on coding.

2027 vs 2026

- 3% Escalation
- Carbon Levy increasing each year until 2030

2028 vs 2027

- 3% Escalation
- Carbon Levy increasing each year until 2030

Utilities (consolidated)

Utilities – Services & Programs Provided

Water Distribution: The Water Distribution program is responsible for operating, maintaining, and servicing Lethbridge County's geographically expansive regional water system. This includes routine system monitoring, regulatory testing, line repairs, valve and hydrant maintenance, and ensuring consistent service to residents, businesses, and agricultural operations.

In recent years, the County has made significant investments in strengthening this regional network to support the growing agri-food processing sector and the producers that rely on it. Continued operational attention—alongside planned capital maintenance and replacement—is critical to ensuring the long-term sustainability and performance of the system.

Wastewater Management: Lethbridge County manages the essential systems that keep our hamlets and business parks healthy, safe, and functioning. Our team oversees the day-to-day operation of an extensive sanitary sewer network, including collection mains, lift stations, and multiple lagoon treatment systems.

These lagoons use natural and engineered processes to safely treat wastewater before it returns to the environment, ensuring compliance, public health, and environmental protection. This work supports residents, businesses, and agri-food operations across the County and represents a critical service that often goes unseen but underpins quality of life in our communities.

Solid Waste Management: Lethbridge County's Operations department oversees the County's waste management programs, including access to multiple regional transfer sites for household waste disposal and contracted curbside collection in designated residential areas.

The Lethbridge Regional Waste Management Services Commission (LRWMSC) manages the planning and operation of the broader regional waste system and operates as a separate entity with its own audited financial statements.



Utilities – Cost Slide

REVENUES

Sales of Goods & Services	
Other Revenue	
Service Agreements	
Local Improvement Taxes & Requisitions	
Transfers from Reserves	
Total Revenues	

EXPENDITURES - by object code

Salaries, Wages & Benefits	
Contract & General Services	
Materials, Supplies & Operating Costs	
Services by Other Departments	
Regional Waste Requisition Expense	
Debt Principal & Interest Costs	
*Operating Projects	
Transfers to Reserves	
Total Expenditures	

Tax Support

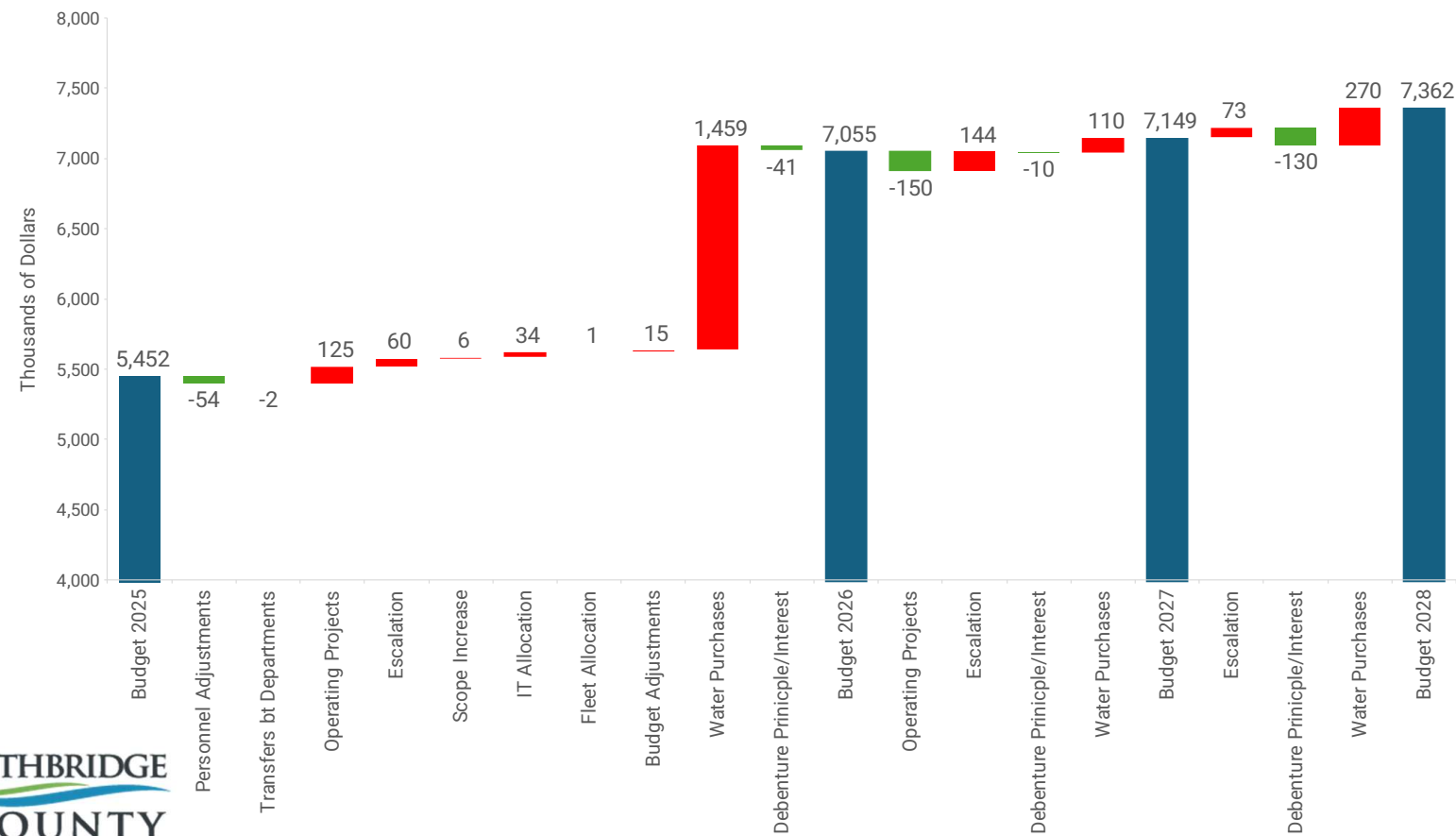
2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
3,607,755	5,702,140	58%	5,873,295	6,049,545
68,000	36,000	-47%	36,000	36,000
434,544	427,560	-2%	440,022	452,858
652,400	664,203	2%	684,129	704,653
137,500	112,500	-18%	115,875	119,351
4,900,199	6,942,403	42%	7,149,321	7,362,407
622,815	631,155	1%	631,151	631,151
294,570	399,117	35%	412,049	424,410
1,972,205	3,490,228	77%	3,683,931	3,959,941
188,162	160,000	-15%	161,757	169,471
652,400	661,164	1%	680,999	701,429
736,146	695,224	-6%	685,168	554,911
25,000	150,000	500%	-	-
960,450	868,220	-10%	894,267	921,095
5,451,748	7,055,108	29%	7,149,321	7,362,407
(551,549)	(112,705)	-80%	-	-

Utilities Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$1,603K // 2027 vs 2026 -\$330K // 2028 vs 2027 = +\$259K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- 2% Escalation and cost of living adjustment
- Increased water purchases from the City with the expansion of regional agri-food processing

2027 vs 2026

- 3% Escalation

2028 vs 2027

- 3% Escalation

Utilities– Proposed Operational Projects

In a rural municipal context like Lethbridge County, Operational Projects refers to projects carried out by departments as part of their annual operational work, rather than long-term capital construction or major infrastructure investments. These projects often support service delivery, maintenance, regulatory compliance, or internal process improvements.

Common characteristics include:

- Funded from the operating budget, not the capital budget
- Short- to medium-term initiatives (often completed within the year)
- Focused on improving or maintaining municipal services
- Non-tangible outcomes (policies, studies, plans, software, equipment replacement, safety initiatives, program development)

This budget proposes council approve \$150K for the following Operational Projects in 2026:

- \$75K for Iron Springs Water Reservoir Parging
- \$75K Broxburn Raw Water Management Nanobubbles



Agriculture Services (consolidated)

Agriculture Services – Services & Programs Provided

Lethbridge County Agriculture Service Board (ASB) activities are a balance between legislated responsibility and levels of service defined by Council as representatives of the public. The province requires annual reporting on ASB activities to demonstrate that the County's commitments are met for both the Legislative and Resource Management Grant funding streams.

Our regular activities include:

- Park maintenance and enhancement
- Weed control
- Pest inspection and monitoring
- Soil conservation measures and education
- Roadside mowing
- Riparian management
- Nutrient management

Agriculture Services – Cost Slide

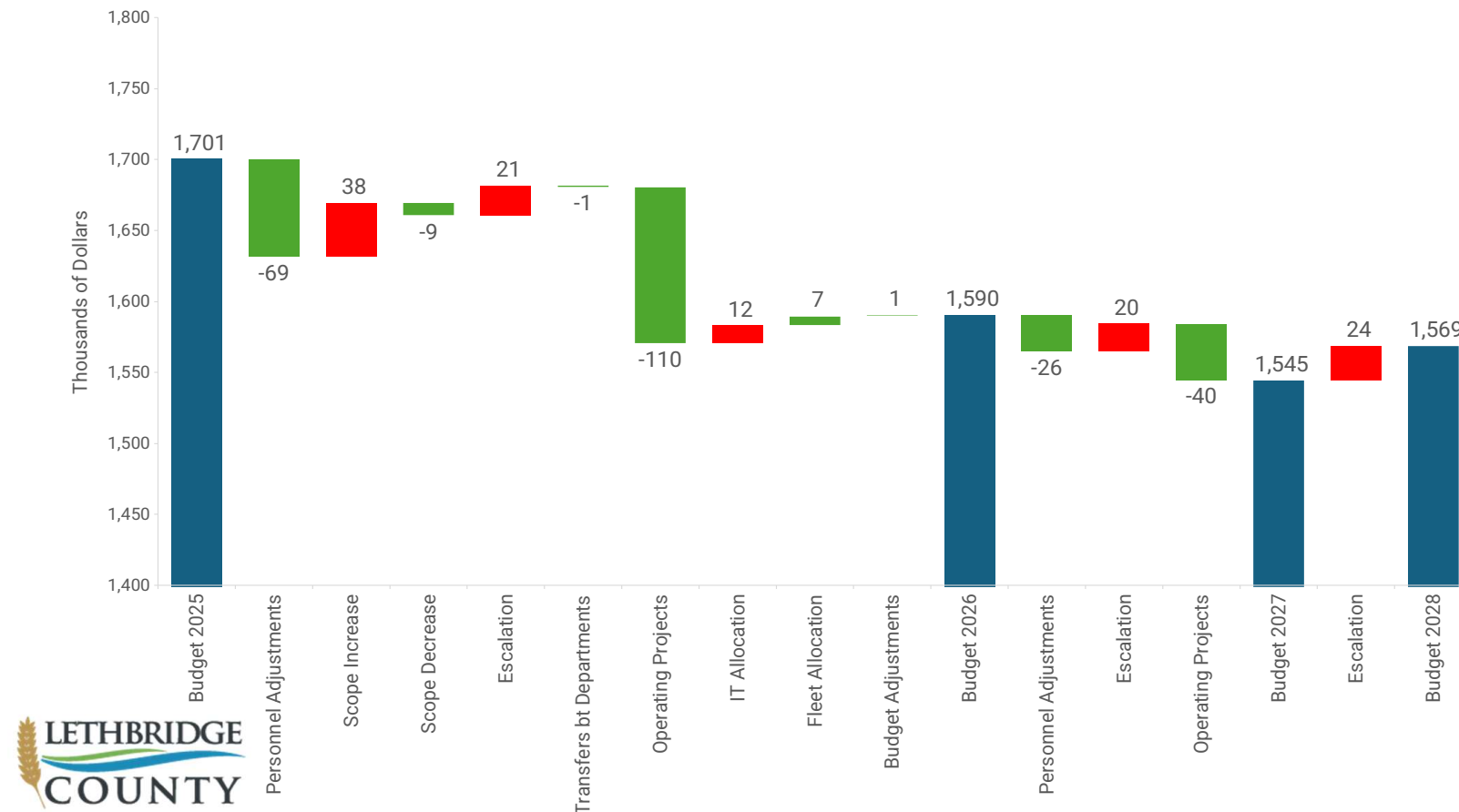
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	257,000	243,597	-5%	243,597	243,597
Sales of Goods & Services	196,000	34,500	-82%	194,620	194,744
Services to Other Departments	63,405	-	-100%	-	-
Transfers from Reserves	30,000	70,000	133%	30,900	31,827
Total Revenues	546,405	348,097	-36%	469,117	470,168
EXPENDITURES - by object code					
Salaries, Wages & Benefits	964,880	892,327	-8%	866,704	867,013
Contracted & General Services	57,280	68,243	19%	70,337	71,890
Materials, Supplies & Operating Costs	162,435	188,270	16%	193,918	199,736
Services by Other Departments	325,965	345,006	6%	355,708	370,863
* Operating Projects	190,000	85,000	-55%	46,350	47,741
Total Expenditures	1,700,560	1,578,846	-7%	1,533,016	1,557,242
Tax Support	(1,154,155)	(1,230,749)	7%	(1,063,899)	(1,087,074)

Agriculture Services Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = **-\$122K** // 2027 vs 2026 = **-\$146K** // 2028 vs 2027 = **+\$24K**

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- Redistribution of personnel
- Chemical increased scope
- 2% Escalation and cost of living adjustment

2027 vs 2026

- 3% Escalation

2028 vs 2027

- 3% Escalation

Agriculture Services – Proposed Operational Projects

In a rural municipal context like Lethbridge County, Operational Projects refers to projects carried out by departments as part of their annual operational work, rather than long-term capital construction or major infrastructure investments. These projects often support service delivery, maintenance, regulatory compliance, or internal process improvements.

Common characteristics include:

- Funded from the operating budget, not the capital budget
- Short- to medium-term initiatives (often completed within the year)
- Focused on improving or maintaining municipal services
- Non-tangible outcomes (policies, studies, plans, software, equipment replacement, safety initiatives, program development)

This budget proposes council approve \$50K for the following Operational Projects in 2026:

- \$40K for contracting services to remove trees near power lines
- \$10K Manure Bypass Crossing



Development & Infrastructure

Infrastructure Services

Infrastructure Services – Services & Programs Provided

Infrastructure Services oversees the planning, delivery, and long-term asset management of the County's physical infrastructure. This includes leading capital project management to ensure roads, bridges, and all other infrastructure are replaced and upgraded responsibly and efficiently. This management doesn't stop at the County border. There are several regional projects that the County is actively participating in and/or managing such as Malloy, SRSDC, Regional Water Efficiency Studies, and other regional initiatives.

The department provides technical services such as asset management, GIS, and operational support to guide evidence-based decision-making and support day-to-day operations. In addition, the department manages and supports planning and development functions, ensuring growth is well-coordinated, compliant with regulations, and aligned with the County's long-term vision. The County's potable water treatment and distribution agreements and license oversight is managed by the department which is critical in ensuring the long-term sustainability and strategic growth of the County.

Core Activities:

- Capital Project Management – Regional and Local
- Engineering Studies – Regional and Local
- Water Treatment and Distribution Agreement Management
- Potable Water Sustainability (License management and acquisition)
- Lethbridge Regional Water Services Commission Management
- Operational Project Planning Collaboration
- Procurement
- Asset Management
- Geographical Information System (GIS)
- Operational Planning & Support
- Development & Engineering Oversight
- Crossing Agreement Management
- Gravel Pit Management



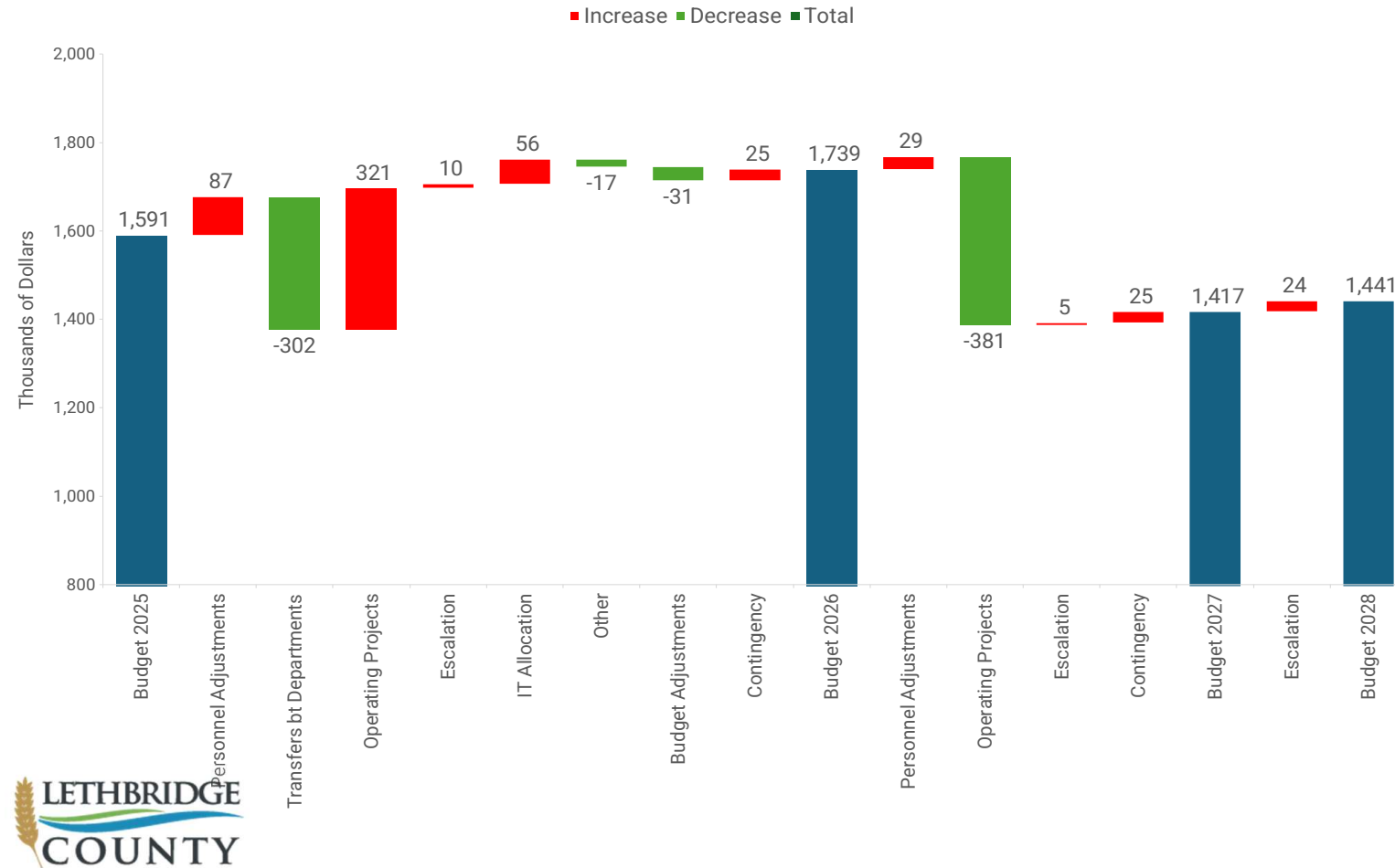
Infrastructure Services – Cost Slide

	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	60,000	180,733	201%	-	-
Sales of Goods & Services	3,000	3,000	0%	3,000	3,000
Total Revenues	63,000	183,733	192%	3,000	3,000
EXPENDITURES					
Salaries, Wages & Benefits	790,020	864,434	9%	894,019	894,637
Contracted & General Services	157,250	129,200	-18%	126,896	137,068
Materials, Supplies & Operating Costs	4,820	28,810	498%	53,940	54,058
Services by Other Departments	82,732	138,588	68%	139,101	146,005
Transfers to Reserves	445,885	148,800	-67%	153,264	157,862
* <i>Operating Projects</i>	110,000	430,733	292%	51,500	53,045
Total Expenditures	1,590,707	1,740,565	9%	1,418,720	1,442,675
Tax Support	(1,527,707)	(1,556,832)	2%	(1,415,720)	(1,439,675)

Infrastructure Services Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$149K // 2027 vs 2026 -\$321K // 2028 vs 2027 = +\$24K



Key Variance Drivers:

2026 vs 2025

- Transfer from PW to support AM/Survey/Field support position
- Reserve Fund Transfer for Land has been moved to Public Works going forward.
- Operational Projects:
 - \$200K Area Structure Plan
 - \$181K PSD Maintenance Manager Implementation (2026 portion)
- 2% Escalation and cost of living adjustment
- Higher due to redistribution of allocation for internally provided IT services.
- Department Contingency

2027 vs 2026

- Annualized AM/Survey/Field position
- Favourable variance of (\$381K) for Operating Projects completed previous year.
- 3% Escalation

2028 vs 2027

- 3% Escalation

Infrastructure Services – Proposed Operational Projects

In a rural municipal context like Lethbridge County, Operational Projects refers to projects carried out by departments as part of their annual operational work, rather than long-term capital construction or major infrastructure investments. These projects often support service delivery, maintenance, regulatory compliance, or internal process improvements.

Common characteristics include:

- Funded from the operating budget, not the capital budget
- Short- to medium-term initiatives (often completed within the year)
- Focused on improving or maintaining municipal services
- Non-tangible outcomes (policies, studies, plans, software, equipment replacement, safety initiatives, program development)

This budget includes previously council approved the grant funded use of \$250K over two years (2025 & 2026) for the following Operational Project(s):

- \$70K (2025) and \$180K (2027) for implementation of a new Computerized Maintenance Management System (CMMS)

This budget proposes council approve \$200K for the following Operational Projects in 2026:

- \$200K for the Area Structure Plan (ASP).

Planning & Development

Planning & Development – Services & Programs Provided

Planning & Development guides how Lethbridge County grows, shaping land use, supporting development, and ensuring that new projects strengthen our communities and economy. The department balances high volumes of applications with long-range planning to make sure growth is safe, efficient, and aligned with Council’s vision and provincial legislation.

Planning & Development manages day-to-day development activity while planning for the County’s long-term future.

The team:

- Reviews, updates, and maintains the County’s statutory plans and land use strategies, ensuring they reflect evolving community needs.
- Leads detailed reviews and recommendations for Area Structure Plans, rezoning, and subdivision applications, supporting responsible and well-coordinated growth.
- Intakes, reviews, and issues development permits, handling a steady and complex volume of applications from residents, businesses, and industry.
- Administers supporting programs such as development agreements, compliance reviews, encroachments, and County land dispositions.
- Coordinates land-use matters with residents, internal departments, regional partners, and external agencies to ensure development is practical, strategic, and collaborative.

This department plays a critical role in both processing today’s development pressures and planning tomorrow’s opportunities, ensuring Lethbridge County remains well positioned for sustainable, fiscally responsible growth.

Planning & Development – Cost Slide

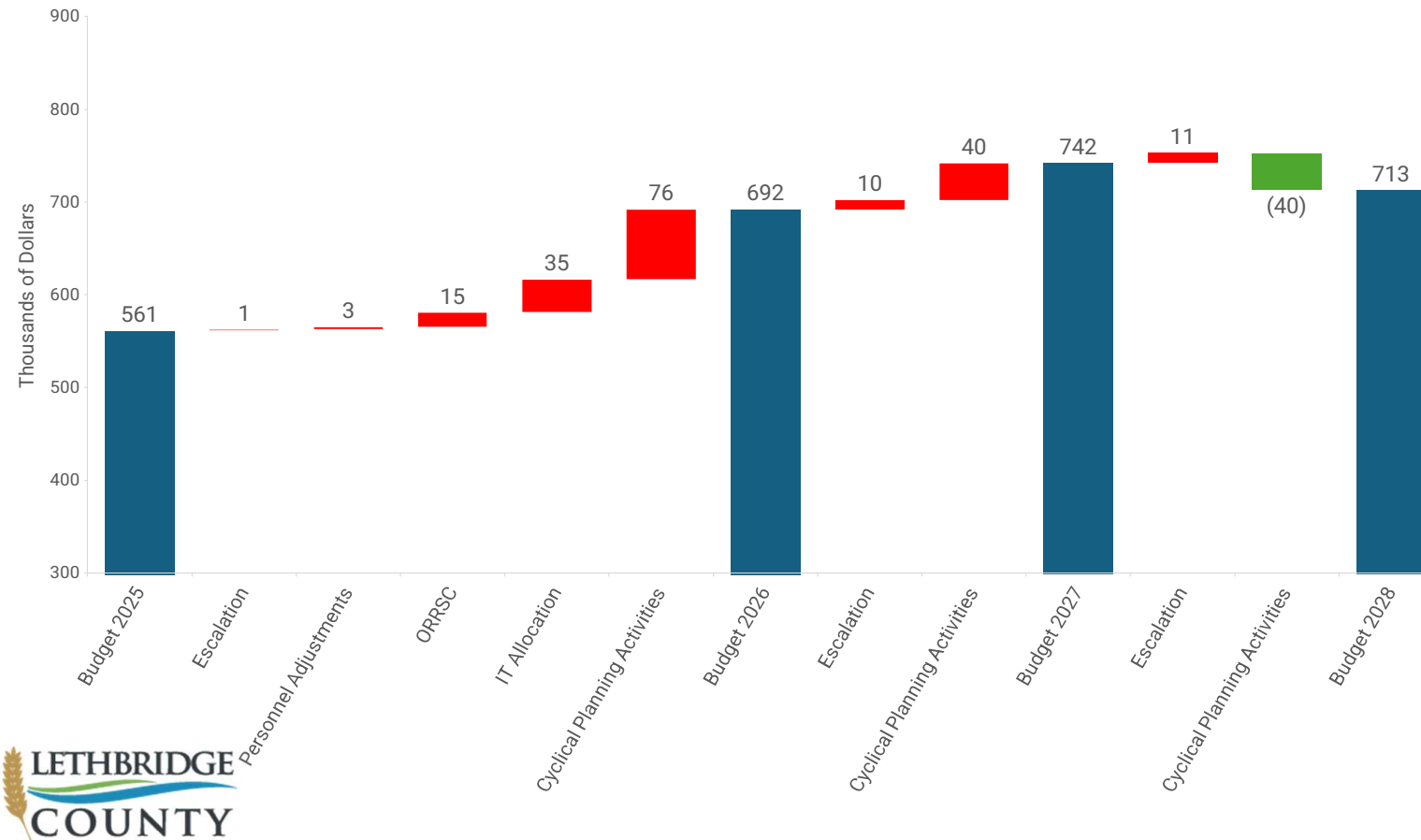
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	40,000	-	-100%	-	-
Sales of Goods & Services	180,000	180,000	0%	180,000	180,000
Transfers from Reserves	30,000	50,000	67%	92,700	53,045
Total Revenues	250,000	230,000	-8%	272,700	233,045
EXPENDITURES - by object code					
Salaries, Wages & Benefits	346,610	350,131	1%	350,356	350,588
Contracted & General Services	147,455	213,409	45%	261,011	226,406
Services by Other Departments	37,212	72,663	95%	72,982	76,591
* <i>Operating Projects</i>	30,000	-	-100%	-	-
Transfers to Reserves	-	56,000	100%	57,680	59,410
Total Expenditures	561,277	692,203	23%	742,029	712,994
Total Tax Support	(311,277)	(462,203)	48%	(469,329)	(479,949)

Planning & Development Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$131K // 2027 vs 2026 +\$50K // 2028 vs 2027 = -\$29K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- Reserve contributions adjusted to reflect future IDP, land use strategy and hamlet study planning requirements
- ORRSC services contract increases
- 2% Escalation and cost of living adjustment
- Redistribution of allocation for internally provided IT services.

2027 vs 2026

- 3% Escalation
- IDP, land use strategy and hamlet study initiative contributions

2028 vs 2027

- 3% Escalation
- Municipal Development Plan

Corporate Services

Finance & Administration

Finance & Administration – Services & Programs Provided

The Finance & Administration office is responsible for overall long-term financial sustainability of the County. It is our mission to provide the appropriate controls and measures needed to manage the County's resources and to deliver accurate financial information for Council and administration that can assist in financial planning decisions. The Finance and Administrative staff are accountable to assist all departments in achieving their service goals and objectives through the responsible stewardship of corporate finance resources in accordance with the bylaws, resolutions, and strategic goals of Council.

Core Activities

- Budgeting, accounting, audit, and financial reporting (including cash management, long-term debt, accounts payable & receivable processing)
- Payroll processing as well as annual reporting to various government bodies
- Managing an insurance program that sustains the municipality's ability to deliver services to the community and limits overall risk
- Grant management and annual expenditure reporting to funding agencies
- Administration of grants to various community services groups including libraries, recreation & community facilities and Family & Community Support Services (FCSS)



Finance & Administration – Cost Slide

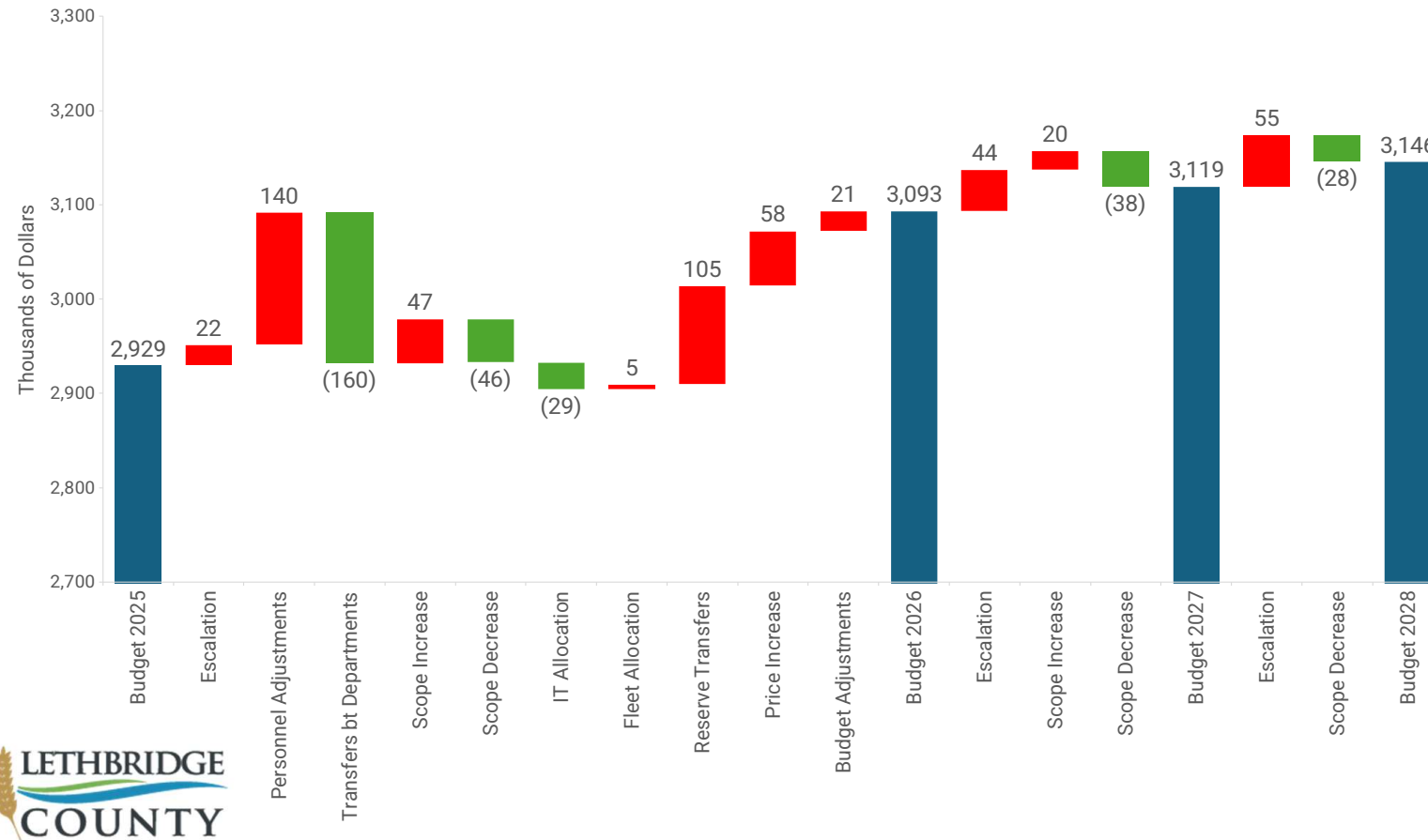
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Sales of Goods & Services	250,816	252,958	1%	254,627	256,338
Other Revenue	163,330	166,000	2%	166,000	-
Transfers from Reserves	15,000	15,000	0%	15,000	-
Fines & Penalties	300,000	300,000	0%	300,000	300,000
Return on Investments	400,000	400,000	0%	400,000	400,000
Total Revenues	1,129,146	1,133,958	0%	1,135,627	956,338
EXPENDITURES					
Salaries, Wages & Benefits	701,795	842,319	20%	840,859	841,415
Contracted & General Services	675,250	614,702	-9%	624,478	615,273
Materials, Supplies & Operating Costs	152,500	154,637	1%	157,326	160,096
Services by Other Departments	156,209	132,701	-15%	127,819	134,195
Grants to Individuals & Orgs.	748,679	748,857	0%	765,719	788,691
Transfers to Reserves	495,000	600,000	21%	603,000	606,090
Total Expenditures	2,929,433	3,093,216	6%	3,119,201	3,145,759
Tax Support	(1,800,287)	(1,959,258)	9%	(1,983,574)	(2,189,421)

Finance & Administration Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$164K // 2027 vs 2026 =+\$26K // 2028 vs 2027 = +\$27K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- Personnel changes and redistribution of resources
- Insurance and audit cost increases
- 2% Escalation and cost of living adjustment.
- Internal transfer between departments for consistency.
- Redistribution of allocation for internally provided IT services.

2027 vs 2026

- 3% Escalation

2028 vs 2027

- 3% Escalation

Information Technology

Information Technology – Services & Programs Provided

The IT department is a vital part of County operations, delivering responsive support and innovative solutions while upholding the highest standards of cyber security. As the first line of defense in protecting the County's financial information, all systems handling sensitive data are maintained to be secure, reliable, and compliant with industry best practices.

Core Activities

Governance

- Establishes clear directives, processes, and technology standards to ensure IT systems are effectively managed, aligned with County needs, and compliant with all regulatory requirements.

Operations

- Deliver technical support, user education and training, cyber security protection
- Represents the daily functions of the IT Department.
- Maintains network performance and uptime.
- Manages devices to ensure secure and reliable access.
- Manage software services enabling productivity across teams
- Conducts regular security testing and risk assessments.

Hardware and Infrastructure

- Installations, configurations, and maintenance



Information Technology – Cost Slide

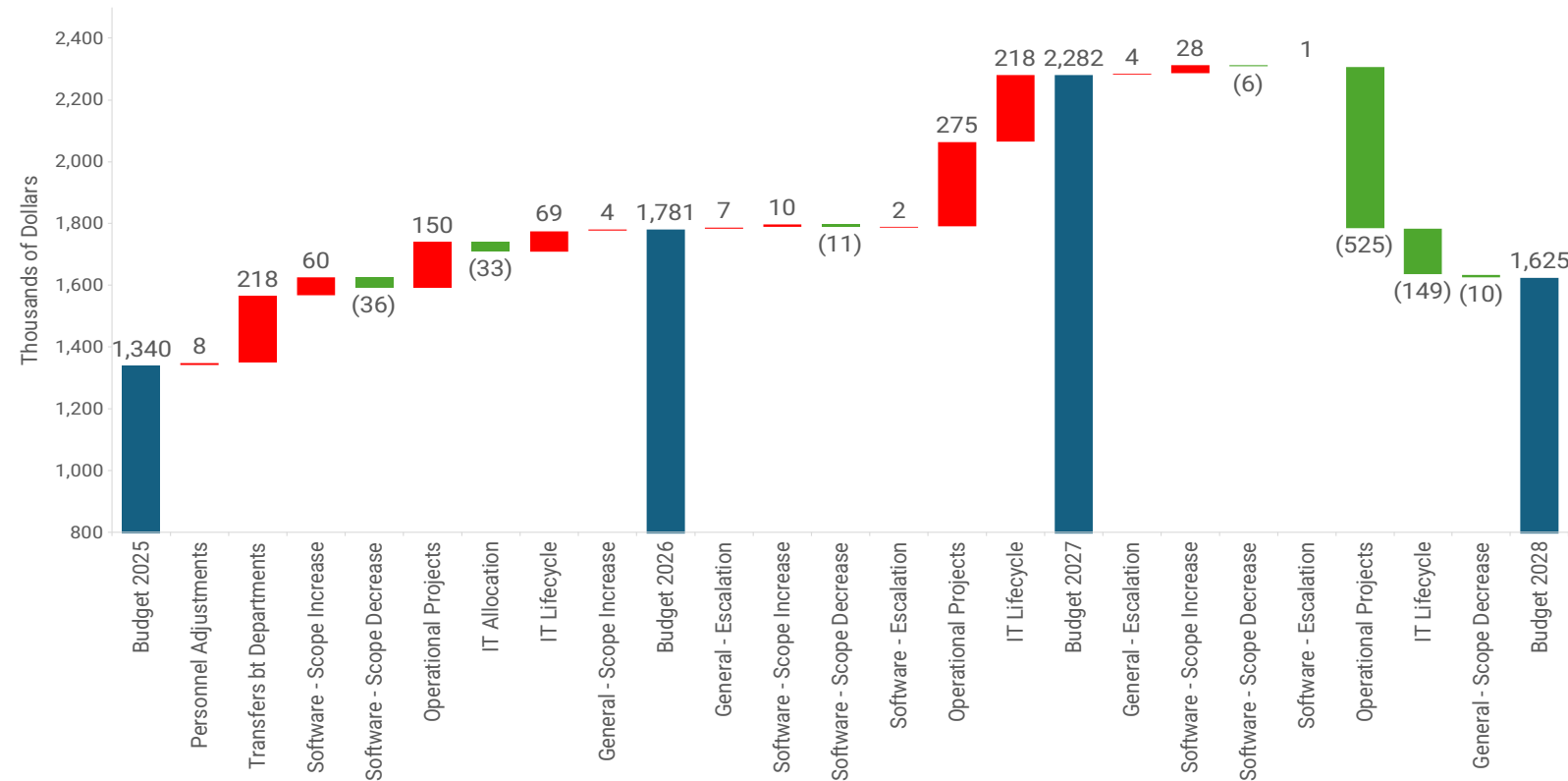
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	125,780	31,000	-75%	-	-
Services to Other Departments*	1,109,050	1,424,140	28%	1,411,960	1,482,580
Transfers from Reserves	105,500	326,000	209%	869,320	142,161
Total Revenues	1,340,330	1,781,140	33%	2,281,280	1,624,740
EXPENDITURES					
Salaries, Wages & Benefits	302,650	311,000	3%	321,150	311,304
Contracted & General Services	521,920	768,237	47%	779,889	793,860
Materials, Supplies & Operating Costs	86,700	76,200	-12%	129,986	80,841
Services by Other Departments	78,280	45,748	-42%	45,850	48,144
* <i>Operating Projects</i>	100,000	250,000	150%	515,000	-
Transfers to Reserves	250,780	284,955	14%	271,405	332,592
Transfers to Capital	-	45,000	100%	218,000	58,000
Total Expenditures	1,340,330	1,781,140	33%	2,281,280	1,624,740
Tax Support	-	-	0%	-	-

Information Technology Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$441K // 2027 vs 2026 = +\$501K // 2028 vs 2027 = -\$657K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- 2% Escalation and cost of living adjustment
- Redistribution of allocation for internally provided IT services (software centralized and charged out to departments).
- Software inflationary increases and system changes (Questica, Government Frameworks, PSD Asset Maintenance)
- Operational Project: Financial System implementation 2026-2027 (ERP)

2027 vs 2026

- 3% Escalation
- Operational Project: Financial System implementation 2026-2027

2028 vs 2027

- 3% Escalation
- Decrease mainly due to completion of Operational Project: Financial System implementation in 2027.

Information Technology– Proposed Operational Projects

In a rural municipal context like Lethbridge County, Operational Projects refers to projects carried out by departments as part of their annual operational work, rather than long-term capital construction or major infrastructure investments. These projects often support service delivery, maintenance, regulatory compliance, or internal process improvements.

Common characteristics include:

- Funded from the operating budget, not the capital budget
- Short- to medium-term initiatives (often completed within the year)
- Focused on improving or maintaining municipal services
- Non-tangible outcomes (policies, studies, plans, software, equipment replacement, safety initiatives, program development)

This budget proposes council approve \$750K over two years (2026 & 2027) for the following Operational Project(s):

- \$250K (2026) and \$500K (2027) for implementation of both a new Enterprise Resource Planning (ERP) and Human Resource Information System (HRIS).

Assessment Services

Assessment Services – Services & Programs Provided

Assessment Services determines property values for residential, farmland, and commercial properties. The county coordinates receiving values from the province for linear properties. Property values are determined on an annual basis, and each property is reviewed on a rotation basis. Assessment services is responsible to prepare, communicate, and defend equitable assessments within Lethbridge County.

Core Activities

- Uses market value, regulated rates, or agricultural use value depending on provincial legislation.
- Tracks changes such as new construction, renovations, demolitions, or changes in land use.
- Follows Alberta assessment standards (Municipal Government Act and Matters Relating to Assessment and Taxation Regulation).
- Works with council to apply mill rates (tax rates) to assessed property values.
- Calculates and issues annual property tax notices.
- Ensures collected taxes are distributed to fund municipal operations, requisitions (like education taxes), and other mandated levies.
- Manages the appeals process if a property owner disputes an assessment, including preparing evidence for an Assessment Review Board.
- Maintains accurate property records, tax rolls, and assessment rolls.

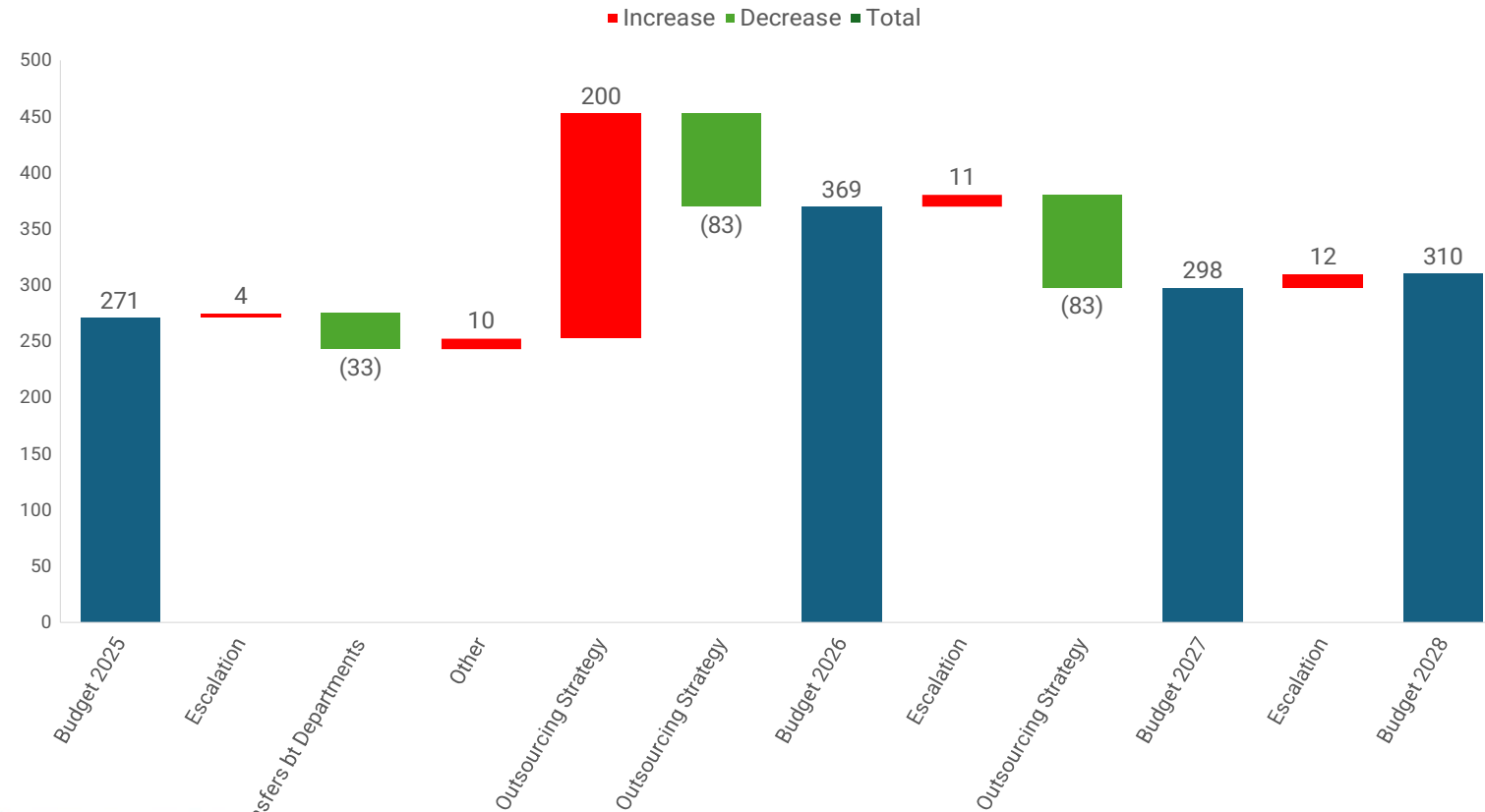
Assessment Services – Cost Slide

	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Sales of Goods & Services	54,500	30,500	-44%	30,500	30,500
Total Revenues	54,500	30,500	-44%	30,500	30,500
EXPENDITURES					
Salaries, Wages & Benefits	163,900	125,660	-23%	60,000	60,000
Contract & General Services	77,800	228,467	194%	237,673	250,107
Services by Other Departments	29,282	15,326	-48%	-	-
Total Expenditures	270,982	369,453	36%	297,673	310,107
Tax Support	(216,482)	(338,953)	57%	(267,173)	(279,607)

Assessment Services Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$98K // 2027 vs 2026 = -\$72K // 2028 vs 2027 = +\$12K



Key Variance Drivers:

2026 vs 2025

- 2% Escalation
- Internal transfer between departments - DIP
- One time allowance
- Outsourcing Strategy – Implementation Year 1 Contracted Services
- Outsourcing Strategy – Implementation Year 1 Internal Cost Reductions

2027 vs 2026

- 3% Escalation
- Outsourcing Strategy – Implementation Year 2 Internal Cost Reductions

2028 vs 2027

- 3% Escalation

Emergency Services

Emergency Services (consolidated)

Emergency Services – Services & Programs Provided

Lethbridge County's Emergency Services department delivers a broad range of critical public safety programs that protect residents, businesses, and infrastructure across the County.

Fire & Emergency Response – Contractual oversight of four partner fire departments providing 24/7 response to fires, motor-vehicle incidents, rescues, hazardous materials, and medical co-response.

Regional Emergency Management – Administration of a major regional partnership, maintaining and exercising an all-hazards emergency plan and coordinating response with neighbouring municipalities under Alberta's Incident Command System.

Community Peace Officer Program – Proactive patrols, bylaw and provincial statute enforcement, public education, and on-scene support to emergency responders to protect safety and County infrastructure.

Policing (Provincial Requisition) – Mandatory cost-sharing set by the Province through the rural policing model; a significant budget component determined entirely outside municipal control.

This department manages complex, high-intensity work that ensures community safety, regional coordination, and emergency readiness across Lethbridge County.

Emergency Services – Cost Slide

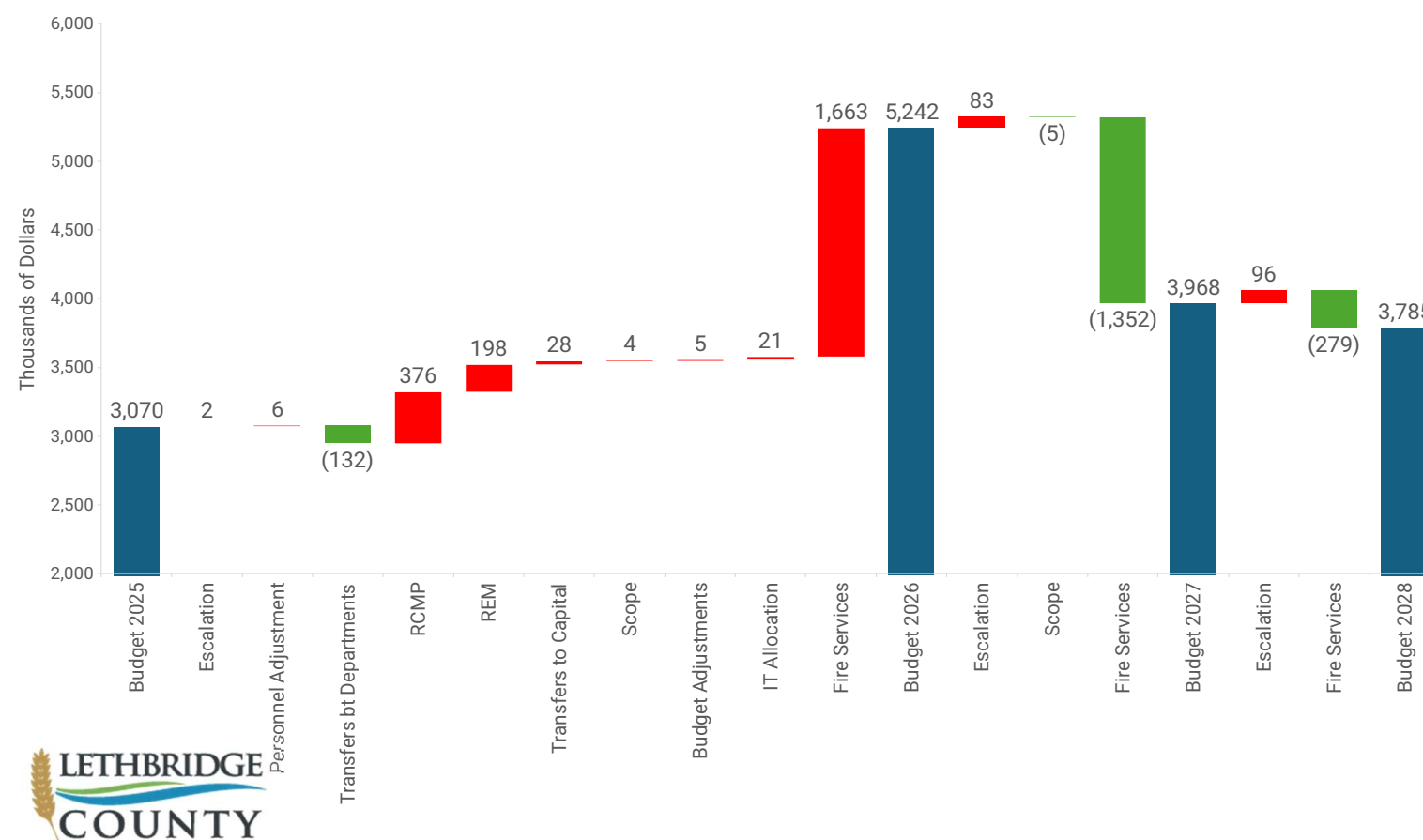
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Sales of Goods & Services	872,620	821,117	-6%	824,000	826,971
Fines & Penalties	90,000	90,750	1%	90,750	90,750
Transfers from Reserves	79,895	1,785,336	2135%	278,692	-
Total Revenues	1,042,515	2,697,202	159%	1,193,443	917,721
EXPENDITURES					
Salaries, Wages & Benefits	497,762	538,938	8%	537,732	538,035
Emergency Service Agreements	2,160,000	4,176,982	93%	2,742,087	2,537,297
Contracted & General Services	106,535	156,924	47%	310,327	318,797
Materials, Supplies & Operating Costs	4,250	5,765	36%	5,938	6,116
Services by Other Departments	79,370	103,065	30%	104,178	109,151
Transfers to Reserves	222,000	260,000	17%	267,800	275,834
Total Expenditures	3,069,917	5,241,674	71%	3,968,063	3,785,231
Tax Support	(2,027,402)	(2,544,472)	26%	(2,774,620)	(2,867,510)

Emergency Services Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$2,172K // 2027 vs 2026 -\$1,274K // 2028 vs 2027 = -\$183K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- Provincial policing contract increase is \$376K per year (~57% increase)
- Update Fire Service Agreement
- 2% Escalation and cost of living adjustment
- Internal transfer between departments for consistency.
- Redistribution of allocation for internally provided IT services.

2027 vs 2026

- 3% Escalation

2028 vs 2027

- 3% Escalation

Growth & Engagement

Growth & Engagement (consolidated)

Growth & Engagement – Services & Programs Provided

The Growth & Engagement department leads Lethbridge County's efforts to strengthen the regional economy, support local businesses, and position the County for long-term, sustainable prosperity. The department focuses on investment attraction, business retention and expansion, stakeholder engagement, intergovernmental relations, and strategic partnerships that advance economic opportunities across the region.

A key responsibility of the department is aligning economic development, infrastructure planning, and land-use strategy to create a clear, coordinated pathway for responsible growth. This work ensures the County is proactive—rather than reactive in responding to shifting industry needs, global economic pressures, and technological change.

The program also includes the Communications & Marketing department, guiding the County's brand, public engagement, issues management, and outreach efforts. This supports transparency, clarity, and a strong public presence while promoting the County's strengths to residents, businesses, and potential investors.

By integrating economic development, communications, and strategic relationship-building, the Growth & Engagement program plays a central role in keeping Lethbridge County competitive, resilient, and well-positioned for the next decade and beyond.



Growth & Engagement– Cost Slide

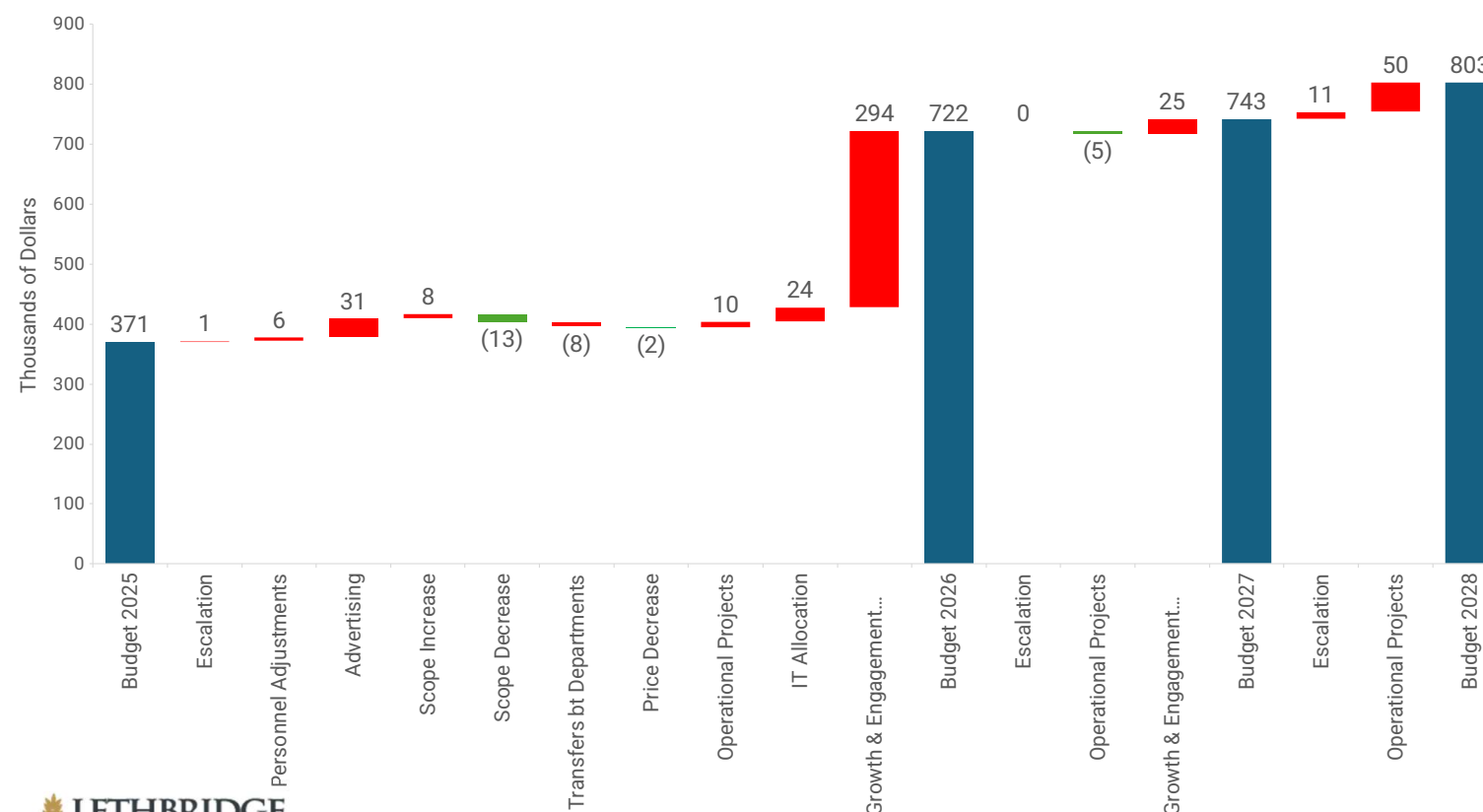
	2025 APPROVED Budget	2026 Planned Budget	2026 Budget % Change	2027 Planned Budget	2028 Planned Budget
REVENUES					
Grants	-	-	0%	-	-
Transfers from Reserves	10,000	-	-100%	-	53,045
Total Revenues	10,000	-	-100%	-	53,045
EXPENDITURES					
Salaries, Wages & Benefits	228,615	233,819	2%	233,969	234,124
Contracted & General Services	107,500	141,714	32%	145,916	150,168
Materials, Supplies & Operating Costs	2,500	1,500	-40%	1,545	1,591
Services by Other Departments	22,185	45,748	106%	45,850	48,144
* <i>Operating Projects</i>	10,000	5,000	-50%	-	103,045
Growth & Engagement Initiative	-	294,467	100%	315,240	316,408
Total Expenditures	370,800	722,249	95%	742,520	853,480
Total Tax Support	(360,800)	(722,249)	100%	(742,520)	(800,435)

Growth & Engagement Expenditures

Year-Over-Year Budget Variances

2026 vs 2025 = +\$351K // 2027 vs 2026 +\$20K // 2028 vs 2027 = +\$61K

■ Increase ■ Decrease ■ Total



Key Variance Drivers:

2026 vs 2025

- \$30K for continued consolidation of advertising budget in Communications & Marketing Department
- 2% Escalation
- Discontinued Alberta Advantage Immigration Program (AAIP)
- Higher due to redistribution of allocation for internally provided IT services.
- Growth & Engagement Initiative - Personnel, Contingency/Allowance (e.g. NRED Grant, joint development, etc.)

2027 vs 2026

- 3% Escalation
- Timing of Operational Projects

2028 vs 2027

- 3% Escalation
- Operational Projects:
 - New Website

Budget Impact

Lethbridge County 2026 Budget Presentation Summary

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget
REVENUES				
Council	32,000	69,000	55,620	57,289
Administrator's Office	40,000	16,000	16,480	16,974
Emergency Services	1,042,515	2,697,202	1,193,443	917,721
Economic Development	10,000	-	-	53,045
Public Operations	11,517,959	14,876,998	13,942,577	14,299,942
Municipal Development & Infrastructure	313,000	413,733	275,700	236,045
Corporate Services	2,523,976	2,945,598	3,447,407	2,611,579
Total Revenues	15,479,450	21,018,531	18,931,226	18,192,595
EXPENDITURES				
Council	717,769	773,579	728,654	738,169
Administrator's Office	1,617,314	1,619,390	1,955,279	2,263,420
Emergency Services	3,069,917	5,241,674	3,968,063	3,785,231
Growth & Engagement	370,800	722,249	742,520	853,480
Public Operations	23,098,854	26,652,214	26,554,213	26,998,868
Municipal Development & Infrastructure	2,151,984	2,432,768	2,160,750	2,155,669
Corporate Services	4,540,745	5,243,808	5,698,154	5,080,607
Total Expenditures	35,567,382	42,685,682	41,807,633	41,875,444
Tax Support	(20,087,932)	(21,667,151)	(22,876,407)	(23,682,849)
<i>Before Growth Percent Increase (Decrease) from previous year's budget</i>	5.9%	7.9%	5.6%	3.5%
<i>After Growth Percent Increase (Decrease)</i>	3.9%	3.0%	1.1%	1.8%



Capital Budget

The background of the slide features a photograph of a two-lane road with yellow double lines, receding into the distance under a hazy, overcast sky. The image is slightly desaturated, giving it a muted, professional appearance.

CAPITAL BUDGET

PURPOSE

Construct and Improve infrastructure to provide the highest level of service possible within the constraints of the budget for continued services delivery.

ANALYSIS

Determine capital purchases and projects based on condition, risk and need to ensure proper identification and timing of projects.

PLAN

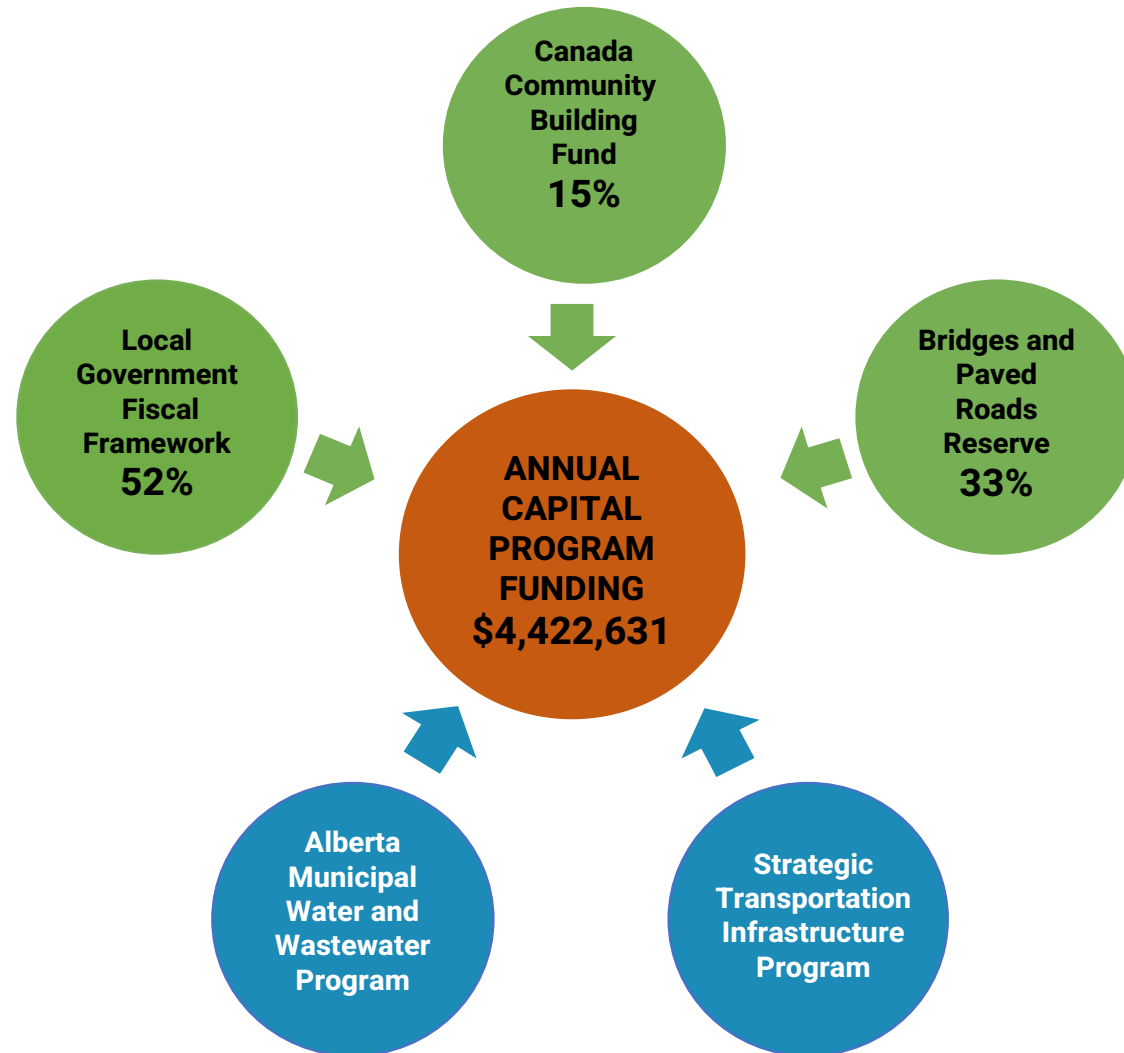
Present a 5 Year Capital Budget with funding options that are sustainable and meets the County's requirements and Councils Strategic Plan.

2026-2030 Total Capital Summary

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget	2029 Planned Budget	2030 Planned Budget
REVENUES						
Grants	2,740,000	4,080,000	3,480,000	3,540,000	4,500,000	-
Proceeds on Disposal of Retired Equipment	708,000	990,000	657,500	1,100,000	501,000	1,452,500
Transfers from Reserves	5,333,000	2,495,000	3,277,500	2,335,000	4,564,000	3,027,500
Market Access Network Reserve	490,000	3,270,000	1,690,000	1,890,000	1,400,000	720,000
Market Access Network Tax	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Total Revenues	11,421,000	12,985,000	11,255,000	11,015,000	13,115,000	7,350,000
EXPENDITURES						
Agricultural Services	-	160,000	185,000	185,000	185,000	190,000
Fleet Services	3,650,000	3,075,000	3,250,000	3,250,000	3,500,000	3,500,000
Infrastructure Services	5,550,000	7,350,000	5,170,000	5,430,000	7,280,000	1,510,000
Market Access Network Program	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Finance & Administration	-	-	-	-	-	-
Information Technology	71,000	295,000	718,000	58,000	48,000	75,000
Total Expenditures	11,421,000	13,030,000	11,473,000	11,073,000	13,163,000	7,425,000
Tax Support	-	(45,000)	(218,000)	(58,000)	(48,000)	(75,000)

Infrastructure Services Capital Program

Capital Program - Funding



Primary Funding Sources:

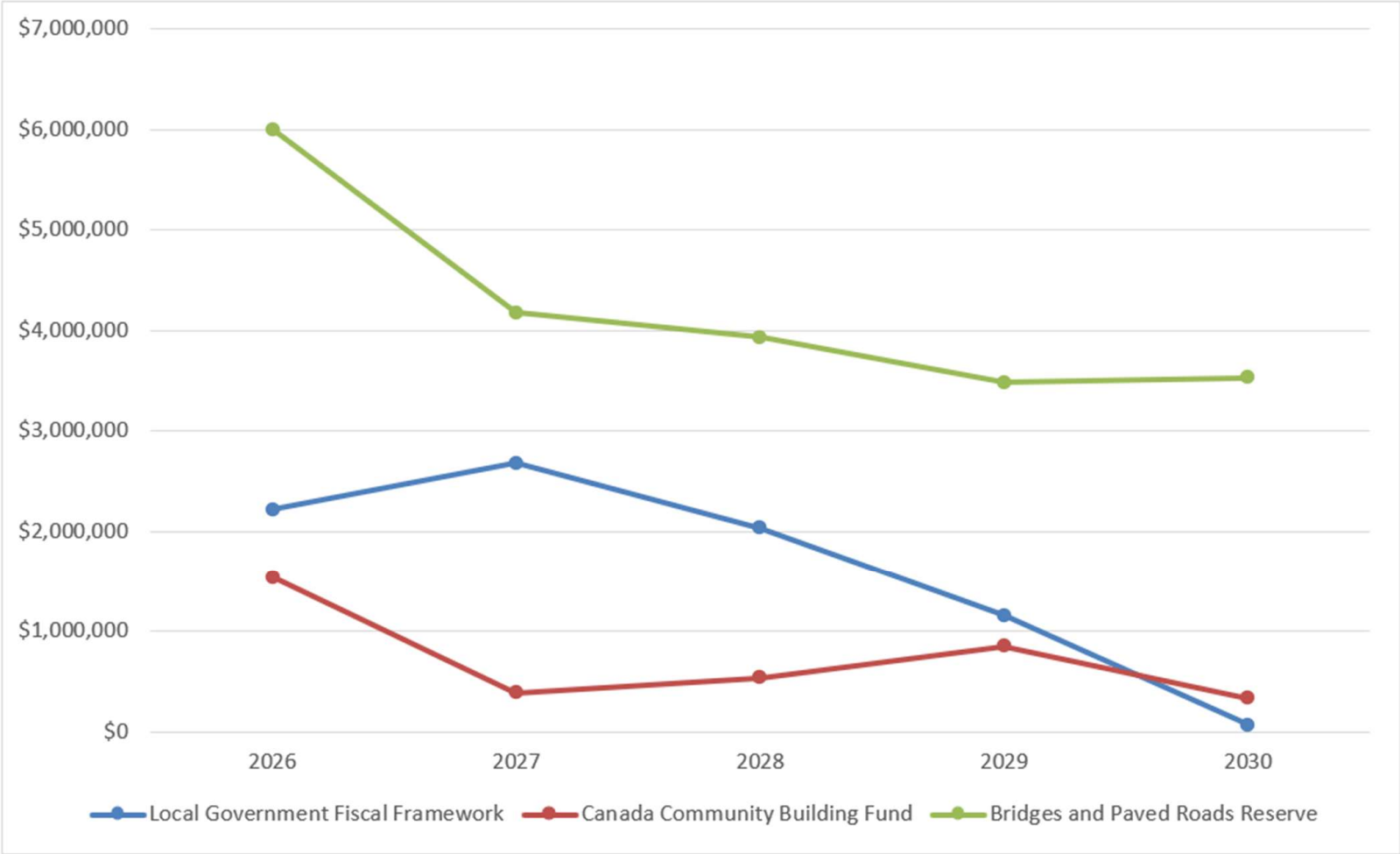
- LGFF
- CCBF
- B&PR Reserve

Competitive Funding Sources:

- STIP
- AMWWP

Primary funding sources are a fairly consistent and a reliable source of revenue to offset capital expenditures. Competitive funding sources are guaranteed and should not be relied upon as a funding source.

Capital Funding – Carryover Projections



2026 Infrastructure Capital Projects

Capital Budget – Infrastructure Services		
2026 Budgeted Projects		
Project Name	Description	Operational Impact
Range Road 21-1 (McNally Road) Rehabilitation (3.2km)	Includes the rehabilitation of Range Road 21-1 from Township Road 8-2 to Highway 508 through cement stabilization and double chip seal. The existing road is in fair-poor condition and requires continual maintenance. Drainage enhancements will also be included in this project to align with the Tiffin Storm Water Management Plan.	Reduced road maintenance costs and extend the life of the road.
Range Road 23-4 (Old Highway 23) Rehabilitation – Phase 2 (3.2km)	Includes the rehabilitation of Range Road 23-4 from Township Road 10-2 to Township Road 10-4 through cement stabilization and double chip seal. The existing road is in poor condition and requires continual maintenance. This project is a continuation of the 2024 cement stabilization capital project.	Reduced road maintenance costs and extend the life of the road.
Local Bridge Replacements - 77523, 79595	Bridge File 77523 is located on Range Road 22-1 just 9km northwest of Picture Butte, and Bridge File 79595 is located on Range Road 21-1 between Township Road 10-0 and 10-2. These bridges are at the end of their lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance costs.
River Ridge Road Rehabilitation (2.2km)	Includes the rehabilitation of River Ridge Road from the Highway 3 intersection to Township Road 9-2 through cement stabilization and double chip seal. The existing road is in poor condition and requires continual maintenance.	Reduced road maintenance costs and extend the life of the road.
Range Road 21-5 (Picture Butte Golf Course Road) Rehabilitation (1.8km)	Includes the rehabilitation of Range Road 21-5 from Highway 25 south to end of the asphalt surface, approximately 1.8km south through cement stabilization and double chip seal. The existing road is in fair-poor condition and requires extensive maintenance.	Reduced road maintenance costs and extend the life of the road.
2026 Project Funding Summary		
	Canada Community Building Fund	\$1,810,000
	Local Government Fiscal Framework	\$2,270,000
	Bridges and Paved Roads Reserve	\$3,270,000
	TOTAL	\$7,350,000

2027 Infrastructure Capital Projects

Capital Budget – Infrastructure Services		
2027 Budgeted Projects		
Project Name	Description	Operational Impact
Township Road 9-2 Overlay (1.6km)	Includes an overlay of Township Road 9-2 (Walmart Express) from 43rd street to Range Road 21-2. This section of road is scheduled for an overlay to preserve the existing road structure.	Reduced road maintenance costs and extend the life of the road.
Range Road 20-5 Rehabilitation (1.0km)	Includes the rehabilitation of Range Road 20-5 from Highway 512 to just south of the Vista Meadows subdivision road through cement stabilization and double chip seal. The existing road is in poor condition and requires continual maintenance.	Reduced road maintenance costs and extend the life of the road.
Range Road 20-5 Double Chip Seal (1.8km)	Includes the application of a double chip seal to Range Road 20-5 (Fiefield Subdivision Road) from Highway 4 to 508. This roadway is showing signs of oxidation and is showing slight cracking. This project will seal the surface and preserve the road structure.	Reduced road maintenance costs and extend the life of the road.
Shaughnessy Sanitary Sewer Pipeline Lining	Includes the rehabilitation of several segments of sanitary sewer pipeline by installing 605m of lining in the existing clay pipe. Locations include 1 st and 2 nd Street.	Greatly reduce the risk of a failure in the sanitary sewer system.
Local Bridge Replacements - 79597, 79618	Bridge File 79597 is located on Range Road 20-5 north of Township Road 10-2, and Bridge File 79618 is located on Range Road 21-0, just south of Highway 512. These bridges are projected to reach the end of their lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance costs.
Township Road 9-0 (Mountain Meadows Rd) Isolated Repair and Double Chip Seal (1.9km)	Includes completing an isolated repair and double chip seal of Township Road 9-0 from the City limits to the Mountain Meadows subdivision. This project will seal the surface and preserve the road structure.	Reduced road maintenance costs and extend the life of the road.
Tiffin Basin Drainage Upgrades – 1500mm Pipeline	Includes the installation of approximately 300m of 1500mm storm drainage pipe to alleviate pressures upstream within the Tiffin Basin. This location is the downstream portion of the drainage system and requires additional capacity to help alleviate flooding in the area.	Reduce the impacts of overland flooding in the Tiffin Basin.
2027 Project Funding Summary		
	Canada Community Building Fund	\$520,000
	Local Government Fiscal Framework	\$2,960,000
	Bridges and Paved Roads Reserve	\$1,690,000
	TOTAL	\$5,170,000

2028 Infrastructure Capital Projects

Capital Budget – Infrastructure Services		
2028 Budgeted Projects		
Project Name	Description	Operational Impact
Range Road 21-1 (Howe Rd) Overlay (4.4km)	Includes an overlay of Range Road 21-1 from Highway 512 to Highway 4. This section of road is scheduled for an overlay to preserve the existing road structure.	Reduced road maintenance costs and extend the life of the road.
Local Bridge Replacement – 79599 and 79600	These bridges are located at the intersection of Range Road 20-3 and Township Road 10-2 and are projected to reach the end of their lifecycle. By replacing these bridges at the same time, the County should realize savings in construction and engineering. STIP will be applied for.	Reduced maintenance costs.
Township Road 10-0a / Range Road 23-4 (Old HWY 23) Cement Stabilization and Double Chip Seal - Phase 3 (4.9km)	This project includes the rehabilitation of Township Road 10-0a and Range Road 23-4 from the Palliser School entrance west and north to the Township Road 10-2 intersection through cement stabilization and double chip seal. This project is a continuation of the 2024 and 2026 cement stabilization capital projects. Upon completion, the entire length of the Township Road 23-4 and Range Road 10-0a from Highway 3 to 519 will be rehabilitated and only seasonally banned.	Reduced road maintenance costs and extend the life of the road.
2028 Project Funding Summary		
	Canada Community Building Fund	\$350,000
	Local Government Fiscal Framework	\$3,190,000
	Bridges and Paved Roads Reserve	\$1,890,000
	TOTAL	\$5,430,000

2029 Infrastructure Capital Projects

Capital Budget – Infrastructure Services		
2029 Budgeted Projects		
Project Name	Description	Operational Impact
Township Road 9-2 Overlay (3.2km)	Includes an overlay of Township Road 9-2 (Walmart Express) from Range Road 21-2 to Broxburn Road. This section of road is scheduled for an overlay to preserve the existing road structure.	Reduced road maintenance costs and extend the life of the road.
Shaughnessy Infrastructure Upgrades – Water, Stormwater and Road improvements	Includes the reconstruction of 1 st Street and a portion of 3 rd Street in Shaughnessy. Water mains and service connections will be upgraded along 1 st and 3 rd Street, and stormwater retention ponds will be constructed.	Reduced road maintenance efforts and increased level of service.
Local Bridge Replacement - 79865	This bridge is located along Range Road 21-0 just a few miles northeast of Picture Butte. This bridge is projected to reach the end of its lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance costs.
2029 Project Funding Summary		
	Canada Community Building Fund	\$1,180,000
	Local Government Fiscal Framework	\$3,400,000
	Bridges and Paved Roads Reserve	\$1,400,000
	Utility Reserve	\$1,300,000
	TOTAL	\$7,280,000

2030 Infrastructure Capital Projects

Capital Budget – Infrastructure Services		
2030 Budgeted Projects		
Project Name	Description	Operational Impact
Local Bridge Replacement – 79769	This bridge is located along Range Road 19-5 just a few miles southeast of Coaldale. This bridge is projected to reach the end of its lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance costs.
Township Road 10-4 Rehabilitation (1.3km)	Includes the rehabilitation of Township Road 10-4 from Highway 845 to Range Road 20-1A through cement stabilization and double chip seal. The existing road is in poor condition and requires continual maintenance.	Reduced road maintenance costs and extend the life of the road.
Township Road 8-4 Double Chip Seal (0.8km)	Includes the application of a double chip seal to Township Road 8-4 from the City of Lethbridge limits to Sunset Rd/Range Road 22-4. This roadway is showing signs of oxidation and is cracking. This project will seal the surface and preserve the road structure.	Reduced road maintenance costs and extend the life of the road.
2029 Project Funding Summary		
Local Government Fiscal Framework		\$720,000
Bridges and Paved Roads Reserve		\$790,000
TOTAL		\$1,510,000

Infrastructure Capital Summary

REVENUES

Grants
Transfers from Reserves
Market Access Network Reserve Funds

EXPENDITURES

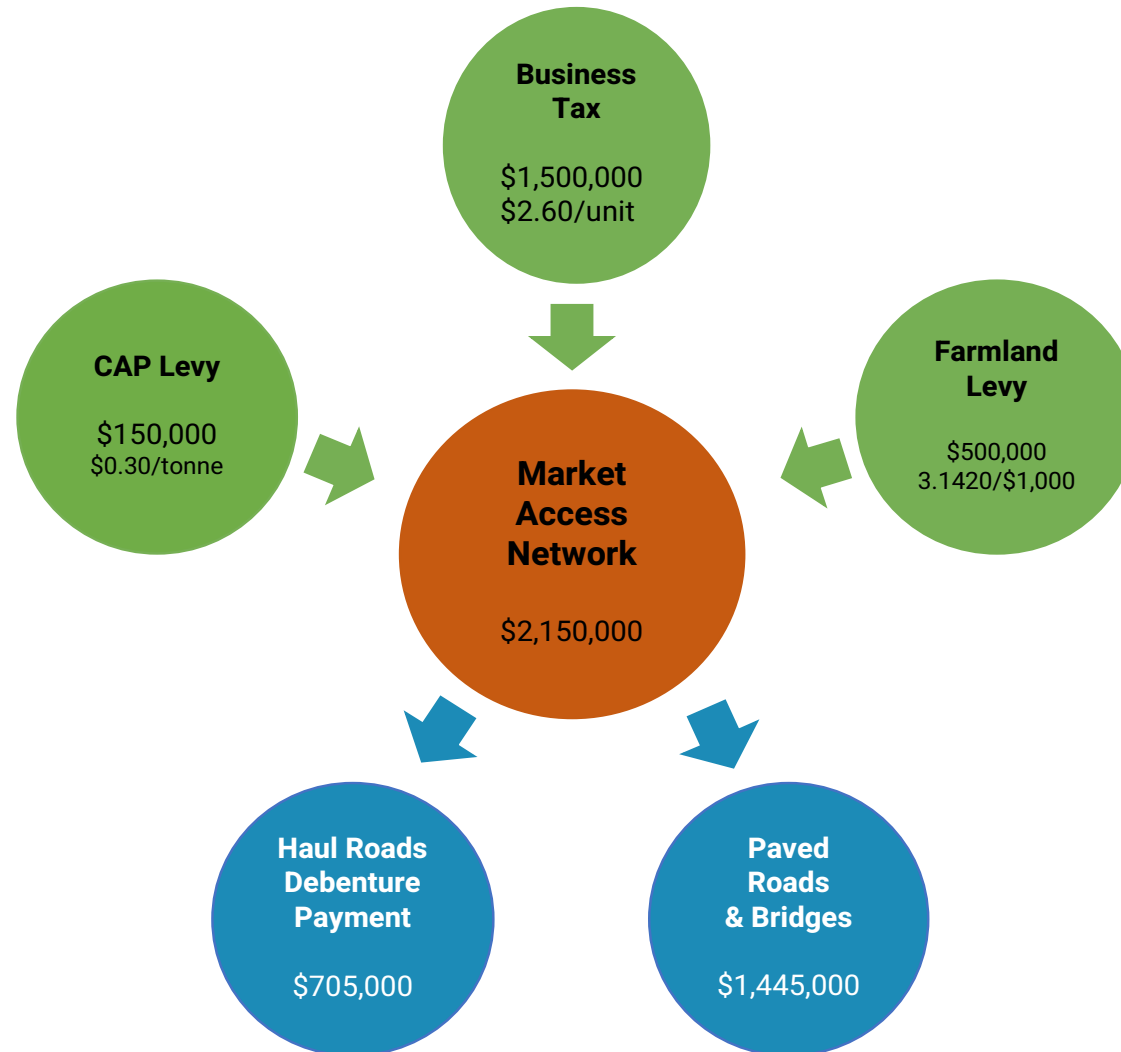
Road Projects
Drainage Projects
Infrastructure Projects
Bridge File Projects

Tax Support

2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget	2029 Planned Budget	2030 Planned Budget
2,740,000	4,080,000	3,480,000	3,540,000	4,500,000	-
2,320,000	-	-	-	1,380,000	790,000
490,000	3,270,000	1,690,000	1,890,000	1,400,000	720,000
5,550,000	7,350,000	5,170,000	5,430,000	7,280,000	1,510,000
1,720,000	6,250,000	2,860,000	4,150,000	1,750,000	900,000
600,000	-	730,000	-	-	-
2,740,000	-	430,000	-	4,880,000	-
490,000	1,100,000	1,150,000	1,280,000	650,000	610,000
5,550,000	7,350,000	5,170,000	5,430,000	7,280,000	1,510,000
-	-	-	-	-	-

Market Access Network Capital Plan

Market Access Network



Purpose:

To fund the Calcium Base Stabilization program specific to the Market Access Network

Budget:

Revenues

- Business Tax
- Cap Levy
- Farmland Levy

Expenses

- Haul road debt payments
- Bridge & paved roads projects and/or transfer of balance to designated reserve

Market Access Network 2026-2030 Capital Projects

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget	2029 Planned Budget	2030 Planned Budget
REVENUES						
Market Access Network Funds	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
<i>Business Tax, Cap Levy, Farmland Tax Levy Transfer</i>						
Total Revenues	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
EXPENDITURES						
Transfer to Operating - Calcium Stabilization Debt Repayment	705,220	705,220	705,220	705,220	705,220	705,220
Transfer to Market Access Network Reserve	1,444,780	1,444,780	1,444,780	1,444,780	1,444,780	1,444,780
Total Expenditures	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Tax Support						
	-	-	-	-	-	-

Vehicle & Equipment Replacement Plan

2026 Fleet Capital Projects (Previously Approved October 1, 2025)

LETHBRIDGE COUNTY								
FLEET BUDGET								
2026 CAPITAL EQUIPMENT PURCHASES								
			SOURCES OF FUNDING					
ID #	Project Name	Budget Request	Fleet Equipment		E.S.		Proceeds on	Total
			Replacement Reserve	Public Works Reserve	Contingency Reserve	Debentures	Sale of Equipment	
	SCHEDULED REPLACEMENTS							
26-FLT-	Replacement Divisional Grader	725,000	575,000	-	-	-	150,000	\$ 725,000
26-FLT-	Replacement of PW Loader	500,000	325,000	-	-	-	175,000	\$ 500,000
26-FLT-	Replacement of PW Equipment Move Trailer	625,000	600,000	-	-	-	25,000	\$ 625,000
26-FLT-	Replacement of Zero-Swing Excavator	375,000	300,000	-	-	-	75,000	\$ 375,000
26-FLT-	Replacement of ASB Roadside Mower	55,000	40,000	-	-	-	15,000	\$ 55,000
26-FLT-	Replacement of ASB ToolCat	115,000	105,000	-	-	-	10,000	\$ 115,000
26-FLT-	Refurbish Pup Trailer	20,000	20,000				-	\$ 20,000
	VEHICLE REPLACEMENT PROGRAM							
26-FLT-	Enterprise Fleet Program - 12 X Crewcab 1/2 ton Truck	660,000	120,000	-	-	-	540,000	\$ 660,000
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 3,075,000	\$ 2,085,000	\$ -	\$ -	\$ -	\$ 990,000	\$ 3,075,000
		\$ 3,075,000						\$ 3,075,000

2027 Fleet Capital Projects

LETHBRIDGE COUNTY FLEET BUDGET 2027 CAPITAL EQUIPMENT PURCHASES								
			SOURCES OF FUNDING					
ID #	Project Name	Budget Request	Fleet Equipment Replacement Reserve	Public Works Reserve	E.S. Contingency Reserve	Debentures	Proceeds on Sale of Equipment	Total
	SCHEDULED REPLACEMENTS							
27-FLT-	Replacement of Scraper (used unit)	955,000	730,000	-	-	-	225,000	\$ 955,000
27-FLT-	Replacement of Divisional Grader	740,000	590,000	-	-	-	150,000	\$ 740,000
27-FLT-	Replacement of Construction Tractor	580,000	550,000	-	-	-	30,000	\$ 580,000
27-FLT-	Replacement of PW Single Axle Dump Truck	275,000	260,000	-	-	-	15,000	\$ 275,000
27-FLT-	Replacement of ASB 130hp Tractor	225,000	205,000	-	-	-	20,000	\$ 225,000
27-FLT-	Replacement of ASB Roadside Mower	60,000	50,000	-	-	-	10,000	\$ 60,000
27-FLT-	Replacement of ASB Side Arm Mower	45,000	37,500	-	-	-	7,500	\$ 45,000
27-FLT-	Replacement of 2 ASB/PW Crew Trucks	150,000	125,000				25,000	\$ 150,000
	VEHICLE REPLACEMENT PROGRAM							
27-FLT-	Replacement of 2 X Track Skid Steer (Trade in EVCON)	220,000	45,000	-	-	-	175,000	\$ 220,000
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 3,250,000	\$ 2,592,500	\$ -	\$ -	\$ -	\$ 657,500	\$ 3,250,000
								\$ 3,250,000

2028 Fleet Capital Projects

FLEET 2028 CAPITAL EQUIPMENT PURCHASES							
		SOURCES OF FUNDING					
Project Name	Budget Request	Fleet Equipment Replacement Reserve	Public Works Reserve	E.S. Contingency Reserve	Debentures	Proceeds on Sale of Equipment	Total
<u>SCHEDULED REPLACEMENTS</u>							
Replacement of Construction Grader	1,100,000	890,000	-	-	-	210,000	\$ 1,100,000
Replacement Divisional Grader	745,000	585,000	-	-	-	160,000	\$ 745,000
Replacement of 1 X PW Construction Packer	350,000	305,000	-	-	-	45,000	\$ 350,000
Replacement of ASB 150hp Tractor	240,000	220,000	-	-	-	20,000	\$ 240,000
Replacement of ASB Side Arm Mower	65,000	55,000	-	-	-	10,000	\$ 65,000
Replacement of ASB Roadside Mower	50,000	45,000	-	-	-	5,000	\$ 50,000
<u>VEHICLE REPLACEMENT PROGRAM</u>							
Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	700,000	50,000	-	-	-	650,000	\$ 700,000
TOTAL CAPITAL EQUIPMENT REQUEST	\$ 3,250,000	\$ 2,150,000	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 3,250,000
							\$ 3,250,000

2029 Fleet Capital Projects

FLEET 2029 CAPITAL EQUIPMENT PURCHASES							
Project Name	Budget Request	SOURCES OF FUNDING					Total
		Fleet Equipment Replacement Reserve	Public Works Reserve	E.S. Contingency Reserve	Debentures	Proceeds on Sale of Equipment	
SCHEDULED REPLACEMENTS							
Replacement Mill Razor	1,425,000	1,325,000	-	-	-	100,000	\$ 1,425,000
Replacement Divisional Grader	750,000	590,000	-	-	-	160,000	\$ 750,000
Replacement of Water Distribution Truck	300,000	235,000				65,000	\$ 300,000
Replacement of SteelDrum Packer	275,000	250,000				25,000	\$ 275,000
Replacement of 1 PW Crew Trucks 3/4 Tons	80,000	50,000	-	-	-	30,000	\$ 80,000
Replacement of 1 X PW Construction 3 Ton	130,000	108,000	-	-	-	22,000	\$ 130,000
Replacement of ASB SA Spray Truck	300,000	275,000	-	-	-	25,000	\$ 300,000
Replacement of ASB Side Arm Mower	65,000	57,500	-	-	-	7,500	\$ 65,000
Replacement of ASB Roadside Mower	55,000	50,000	-	-	-	5,000	\$ 55,000
Replacement of PW/ASB DUMP Trailer	45,000	38,500	-	-	-	6,500	\$ 45,000
VEHICLE REPLACEMENT PROGRAM							
Enterprise Fleet Program - 1 X SUV	75,000	20,000	-	-	-	55,000	\$ 75,000
TOTAL CAPITAL EQUIPMENT REQUEST	\$ 3,500,000	\$ 2,999,000	\$ -	\$ -	\$ -	\$ 501,000	\$ 3,500,000
							\$ 3,500,000

2030 Fleet Capital Projects

FLEET 2030 CAPITAL EQUIPMENT PURCHASES								
ID #	Project Name	Budget Request	SOURCES OF FUNDING					Total
			Replacement Reserve	Public Works Reserve	E.S. Contingency Reserve	Debentures	Proceeds on Sale of Equipment	
	<u>SCHEDULED REPLACEMENTS</u>							
30-FLT-	Replacement of Divisional Grader	760,000	615,000	-	-	-	145,000	\$ 760,000
30-FLT-	Replacement of Construction Backhoe	425,000	350,000				75,000	\$ 425,000
30-FLT-	Replacement of Highway Tractor	345,000	200,000	-	-	-	145,000	\$ 345,000
30-FLT-	Replacement of PW Recovery Trailer	200,000	155,000				45,000	\$ 200,000
30-FLT-	Replacement of Tandem Cross Gate Belly Dumps (Lead)	130,000	95,000				35,000	\$ 130,000
30-FLT-	Replacement of Tandem Cross Gate Belly Dump (Rear)	120,000	100,000				20,000	\$ 120,000
30-FLT-	Replacement of ASB Tractor 175hp	330,000	265,000	-	-	-	65,000	\$ 330,000
30-FLT-	Replacement of ASB Side Arm Mower	70,000	62,500	-	-	-	7,500	\$ 70,000
30-FLT-	Replacement of ASB Roadside Mower	60,000	50,000	-	-	-	10,000	\$ 60,000
	<u>VEHICLE REPLACEMENT PROGRAM</u>							
30-FLT-	Replacement of CPO Vehicle	90,000	5,000	-	40,000	-	45,000	\$ 90,000
30-FLT-	Replacement of 2 X Track Skid Steer (Trade in EVCON)	240,000	40,000	-	-	-	200,000	\$ 240,000
30-FLT-	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	730,000	70,000	-	-	-	660,000	\$ 730,000
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 3,500,000	\$ 2,007,500	\$ -	\$ 40,000	\$ -	\$ 1,452,500	\$ 3,500,000
								\$ 3,500,000

Fleet Capital Summary

	2025 APPROVED Budget	2026 APPROVED* Budget	2027 Planned Budget	2028 Planned Budget	2029 Planned Budget	2030 Planned Budget
REVENUES						
Proceeds on Disposal of Retired Equipment	708,000	990,000	657,500	1,100,000	501,000	1,452,500
Transfers from Reserves	2,942,000	2,085,000	2,592,500	2,150,000	2,999,000	2,047,500
Total Revenues	3,650,000	3,075,000	3,250,000	3,250,000	3,500,000	3,500,000
EXPENDITURES						
Equipment Purchases - replacements	3,650,000	3,075,000	3,250,000	3,250,000	3,500,000	3,500,000
Facility Improvements	-	-	-	-	-	-
Total Expenditures	3,650,000	3,075,000	3,250,000	3,250,000	3,500,000	3,500,000
Tax Support						
	-	-	-	-	-	-

*Council approved 2026 capital equipment purchasing October 1, 2025

Municipal Reserve Parks Capital Plan

Municipal Reserve Fund Policy

- Per MGA 671
- A “municipal reserve” is land set aside (or money in lieu) by a municipality, when approving subdivision, for public use — typically parks, recreation, school-board use, or to create buffers between land uses.
- Allowed uses:
 - a publicly owned park;
 - a publicly owned/operated recreation area;
 - school board purposes;
 - to separate areas of land that are used for different purposes.
- Municipal Reserve Funds must only be used for municipal projects on public lands or publicly owned/operated facilities or for the purchase of public lands.

Parks 2026-2030 Capital Projects

5 Year Play Structure Plan											
	Shaughnessy	Diamond City	Monarch	Mountain Meadow	Sunset Acres	Fairview	Broxburn	Trail System	Turin	Iron Springs	Municipal Reserve Funding
2026	·Plant new trees			·Trail system redone with new shale					·Plant new trees ·Install new amenities		\$160,000.00
2027		·Remove/replace old court ·Plant new trees ·Install new amenities			·Plant new trees						\$185,000.00
2028			·Remove/replace old court ·Plant new trees							·Plant new trees	\$185,000.00
2029	·Trail resurfaced ·Replace perimeter fence			·Plant new trees		·Plant new trees ·Remove/replace old play structure					\$185,000.00
2030	·Plant new trees		·Remove/replace baseball diamond				·Install new amenities		·Plant new trees	·New play equipment installed	\$190,000.00
Inflation rates for play structures are unknown and may require future adjustment										Total	\$905,000.00

Parks 2026-2030 Capital Projects

		2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget	2029 Planned Budget	2030 Planned Budget
REVENUES							
Transfers from Municipal Reserve		-	160,000	185,000	185,000	185,000	190,000
Transfer from Reserves		-	-	-	-	-	-
Total Revenues		-	160,000	185,000	185,000	185,000	190,000
EXPENDITURES							
Park Upgrades		-	160,000	185,000	185,000	185,000	190,000
Total Expenditures		-	160,000	185,000	185,000	185,000	190,000
Tax Support							
		-	-	-	-	-	-

Information Technology Capital Plan

Information Technology 2026-2030 Capital Projects

	2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget	2029 Planned Budget	2030 Planned Budget
REVENUES						
Grants	-	-	-	-	-	-
Transfers from Reserves	71,000	250,000	500,000	-	-	-
Total Revenues	71,000	250,000	500,000	-	-	-
EXPENDITURES						
Main Office Server 1 Replacement	-	-	60,000	-	-	-
Main Office Server 2 Replacement	-	-	60,000	-	-	-
GIS Server Replacement	-	-	-	-	30,000	-
Digital Aerial Orthographic Update	-	-	60,000	-	-	60,000
Recover Server Replacement	-	-	38,000	-	-	-
GIS Plotter Replacement	15,000	-	-	-	-	15,000
Tablets for Council	16,000	-	-	-	18,000	-
Server Room Replace Air Conditioning Unit	-	-	-	8,000	-	-
Council Chambers AV System	-	-	-	50,000	-	-
Data Switches Lethbridge Office	40,000	-	-	-	-	-
UPS Battery Replacement - Data Centre	-	45,000	-	-	-	-
Financial System	-	250,000	500,000	-	-	-
Total Expenditures	71,000	295,000	718,000	58,000	48,000	75,000
Tax Support	-	(45,000)	(218,000)	(58,000)	(48,000)	(75,000)

Summary

Lethbridge County 2026 Budget Presentation Summary

REVENUES

Council	32,000
Administrator's Office	40,000
Emergency Services	1,042,515
Economic Development	10,000
Public Operations	11,517,959
Municipal Development & Infrastructure	313,000
Corporate Services	2,523,976
Total Revenues	15,479,450

EXPENDITURES

Council	717,769
Administrator's Office	1,617,314
Emergency Services	3,069,917
Growth & Engagement	370,800
Public Operations	23,098,854
Municipal Development & Infrastructure	2,151,984
Corporate Services	4,540,745
Total Expenditures	35,567,382

Tax Support

*Before Growth Percent Increase (Decrease)
from previous year's budget*

After Growth Percent Increase (Decrease)

2025 APPROVED Budget	2026 Planned Budget	2027 Planned Budget	2028 Planned Budget
32,000	69,000	55,620	57,289
40,000	16,000	16,480	16,974
1,042,515	2,697,202	1,193,443	917,721
10,000	-	-	53,045
11,517,959	14,876,998	13,942,577	14,299,942
313,000	413,733	275,700	236,045
2,523,976	2,945,598	3,447,407	2,611,579
15,479,450	21,018,531	18,931,226	18,192,595
717,769	773,579	728,654	738,169
1,617,314	1,619,390	1,955,279	2,263,420
3,069,917	5,241,674	3,968,063	3,785,231
370,800	722,249	742,520	853,480
23,098,854	26,652,214	26,554,213	26,998,868
2,151,984	2,432,768	2,160,750	2,155,669
4,540,745	5,243,808	5,698,154	5,080,607
35,567,382	42,685,682	41,807,633	41,875,444
(20,087,932)	(21,667,151)	(22,876,407)	(23,682,849)
5.9%	7.9%	5.6%	3.5%
3.9%	3.0%	1.1%	1.8%



Thank You!

Introduction to Waterfall Charts

Presented to

Lethbridge County Council

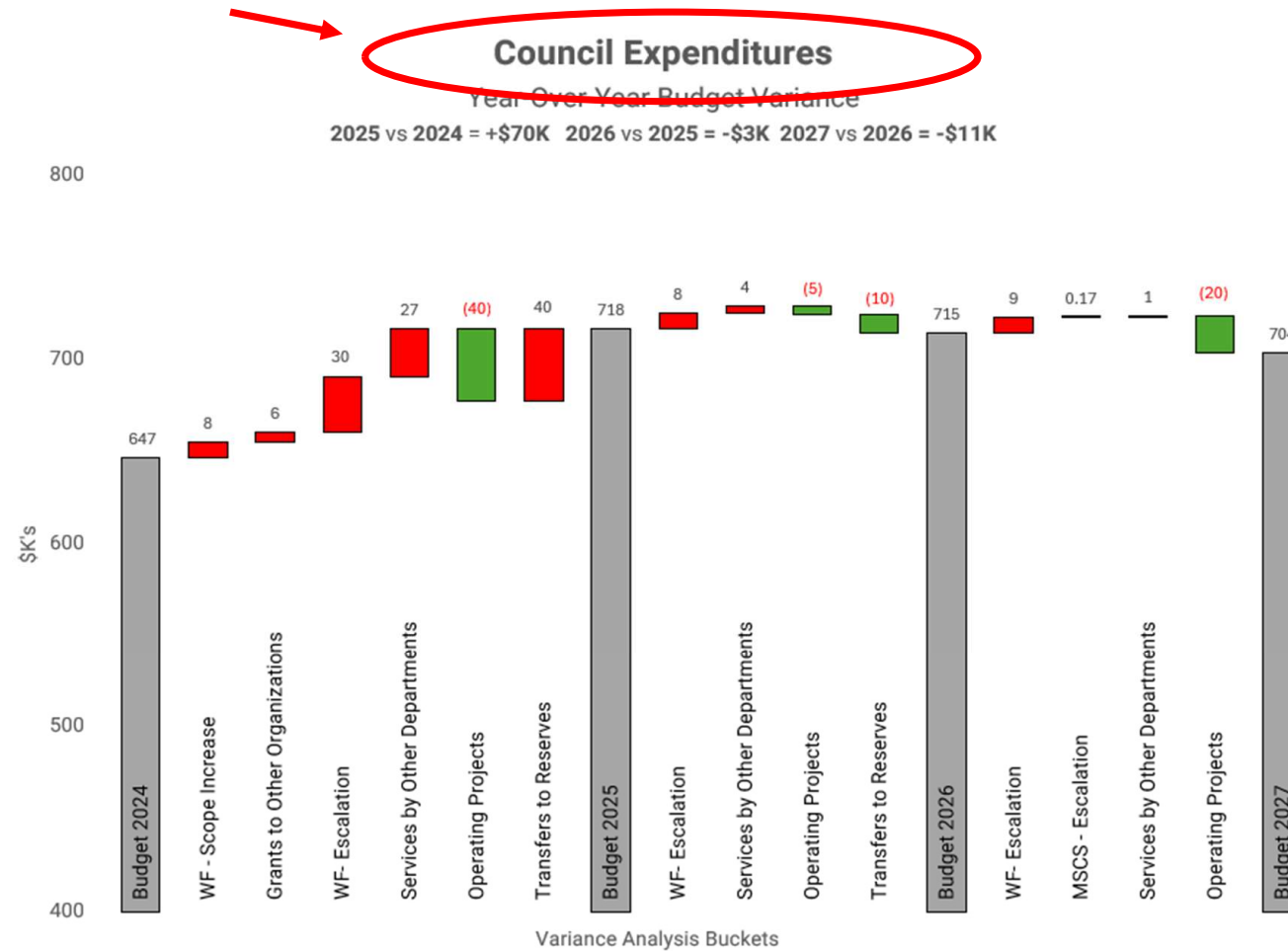
November 28, 2025



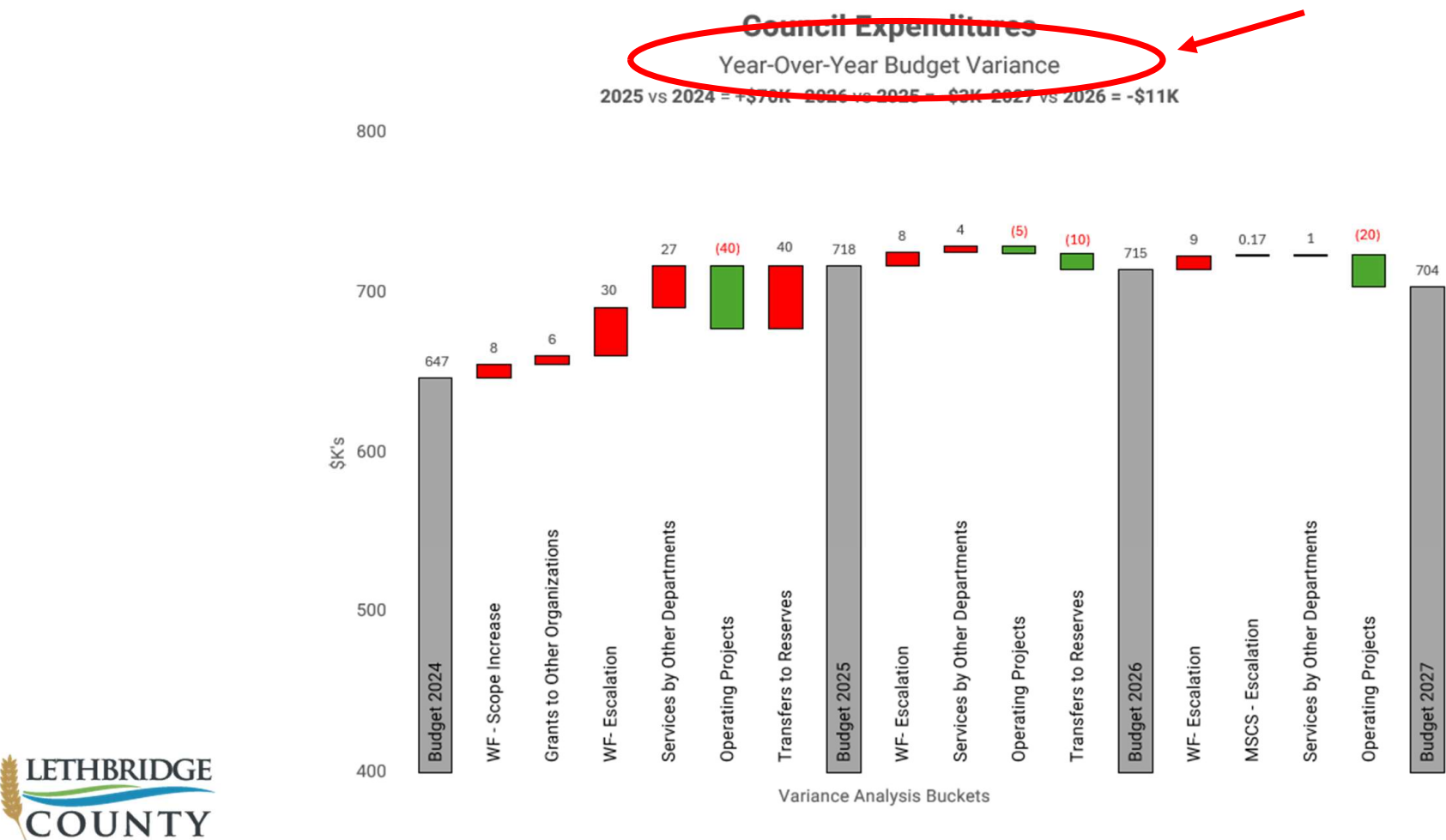
Why did we choose to use waterfall charts?

To increase transparency to council by highlighting the factors driving changes between budget requests year over year.

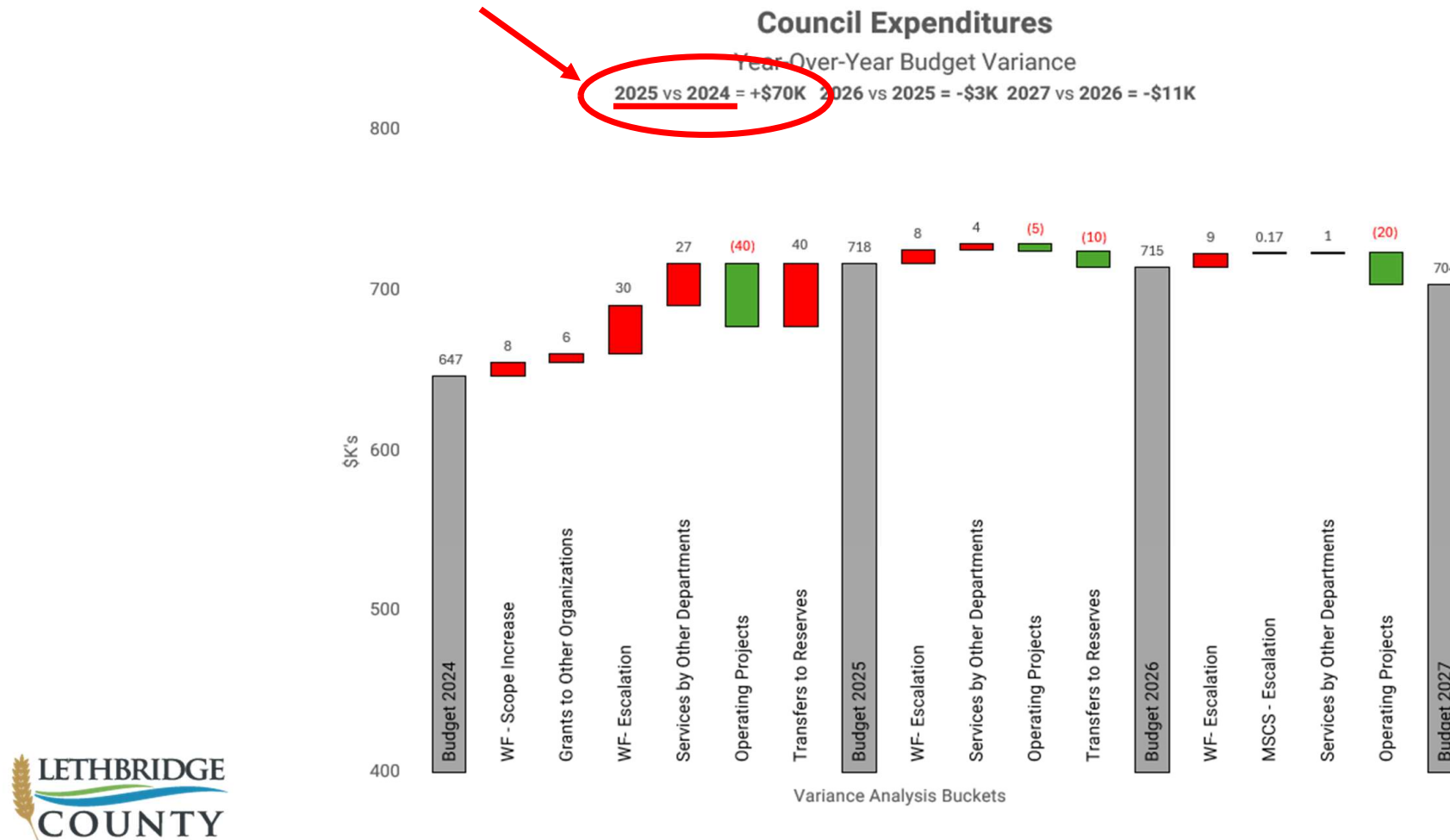
The title is used to indicate the department.



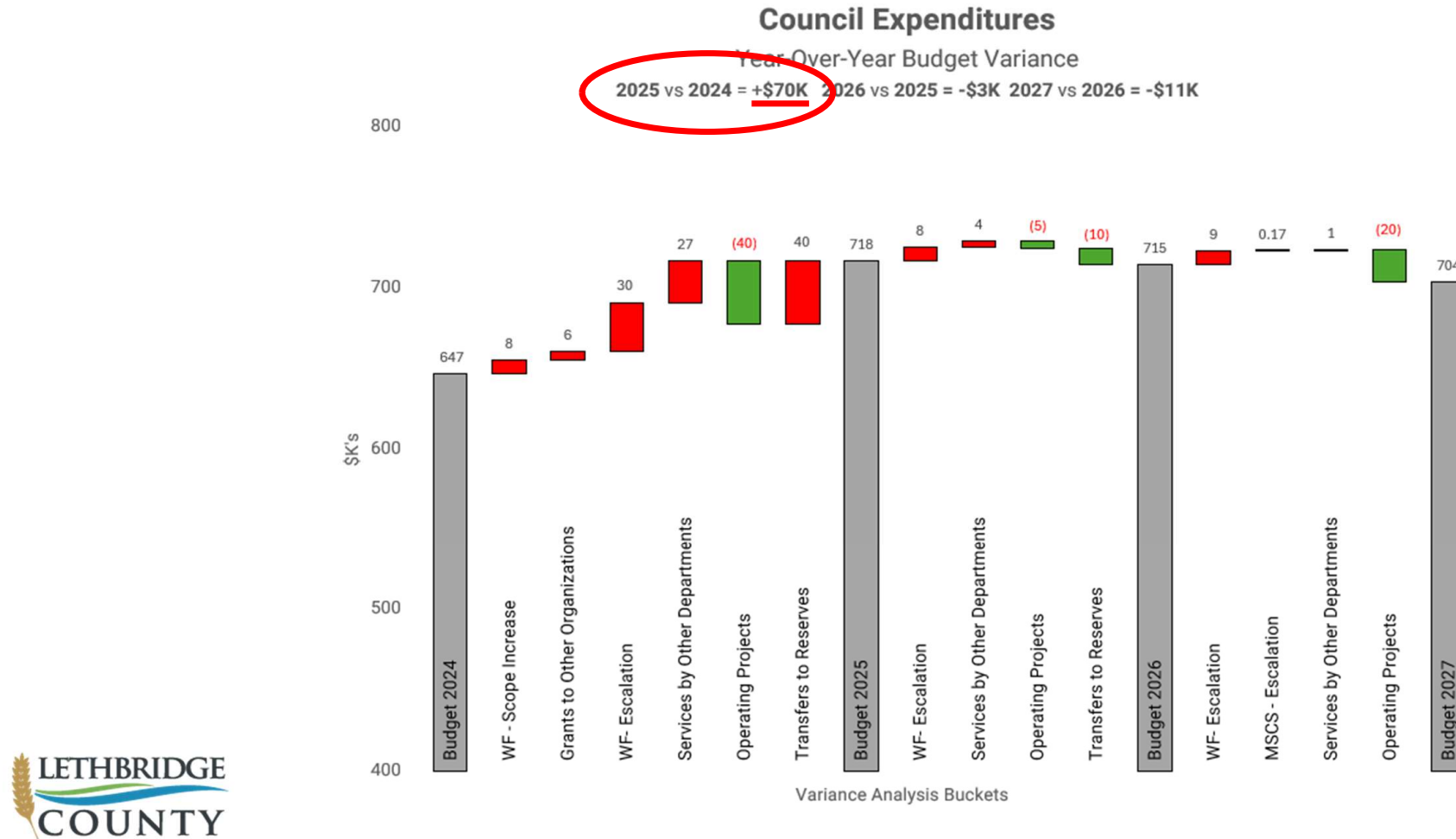
The subheading indicates context for the bars.



Variance is summarized by year.

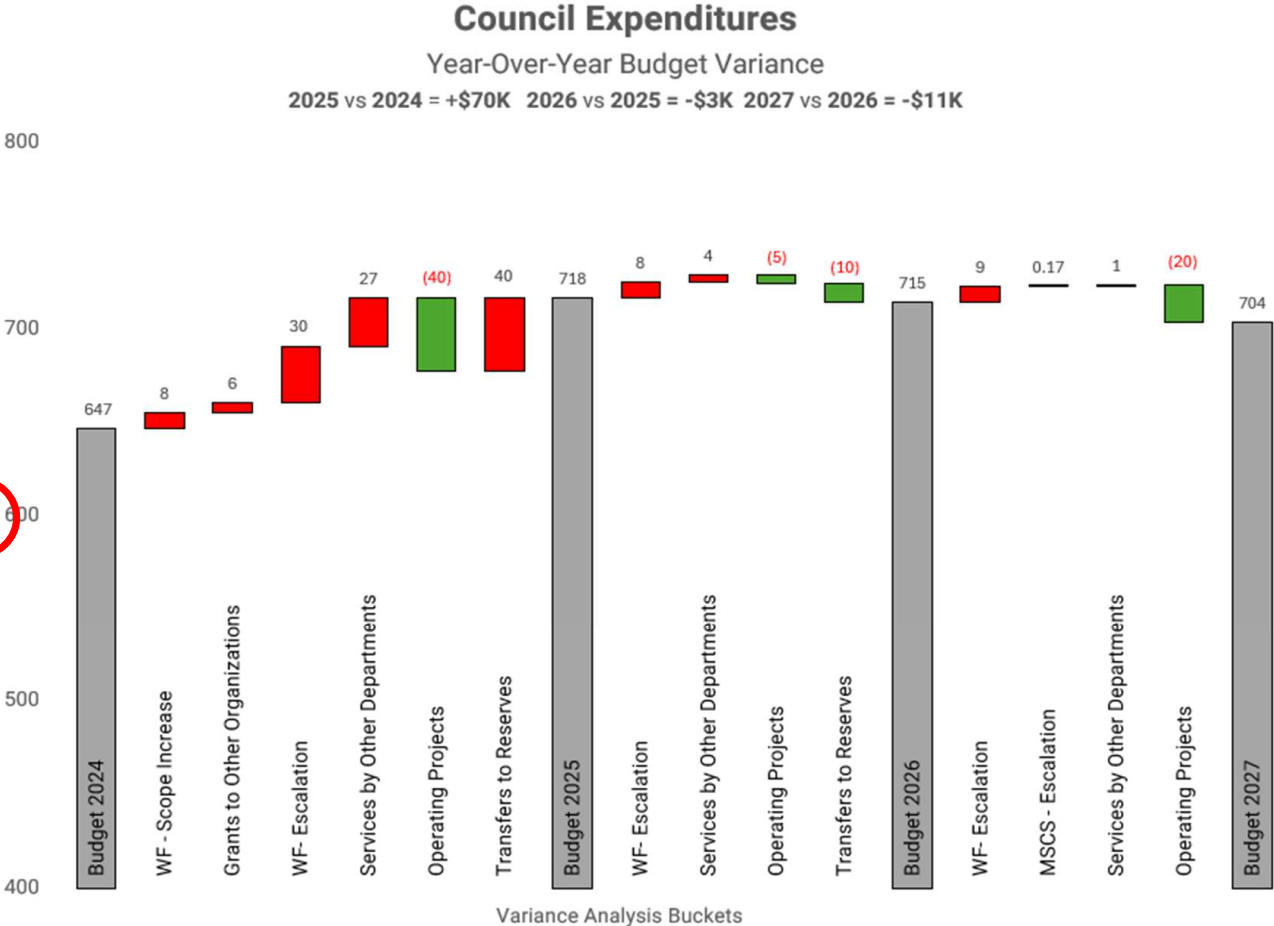


The difference between the two is provided.



When comparing charts be cognizant of the scale.

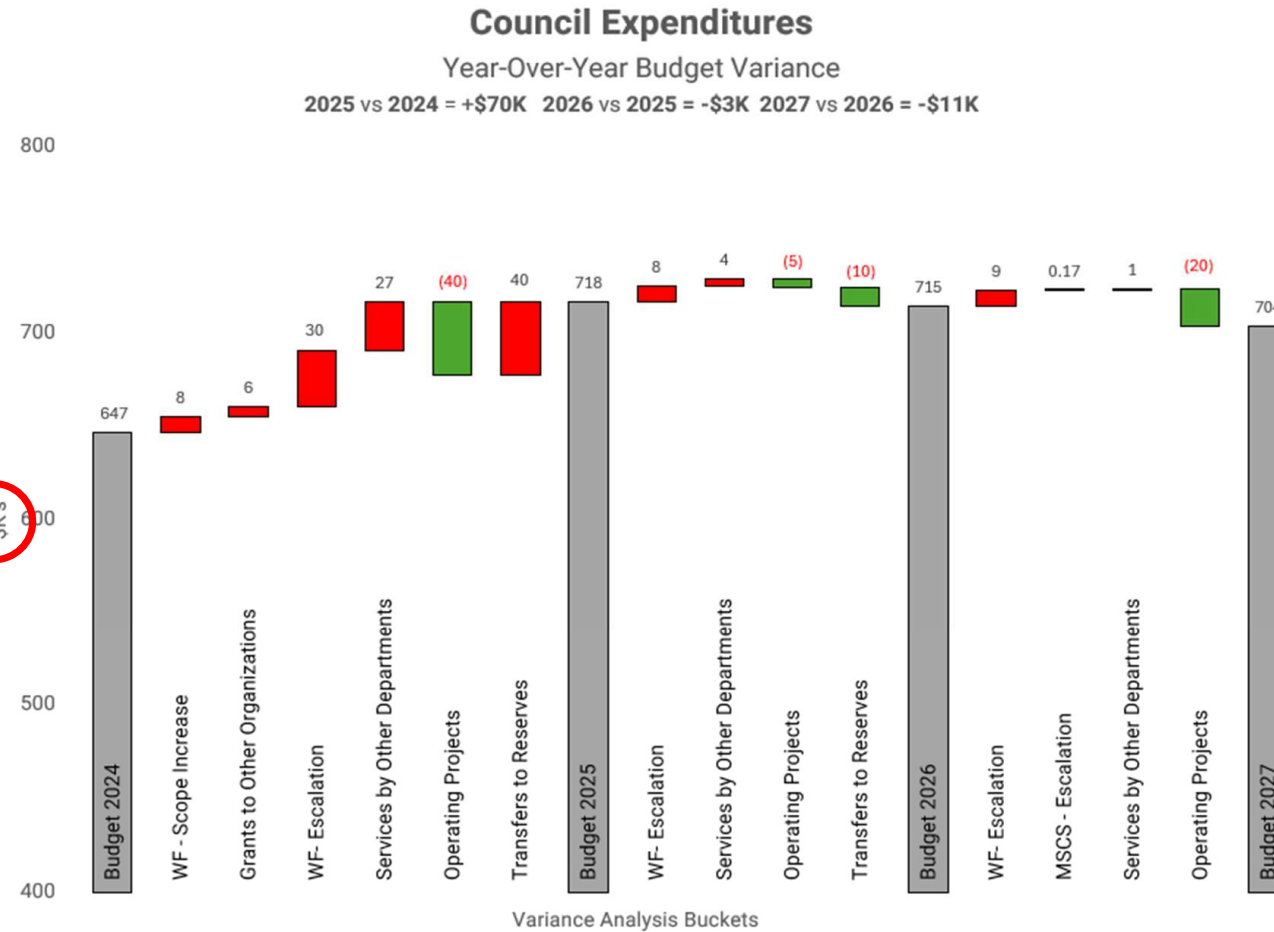
The values in this presentation are presented in thousands of dollars (\$K's).



When comparing charts be cognizant of the scale.

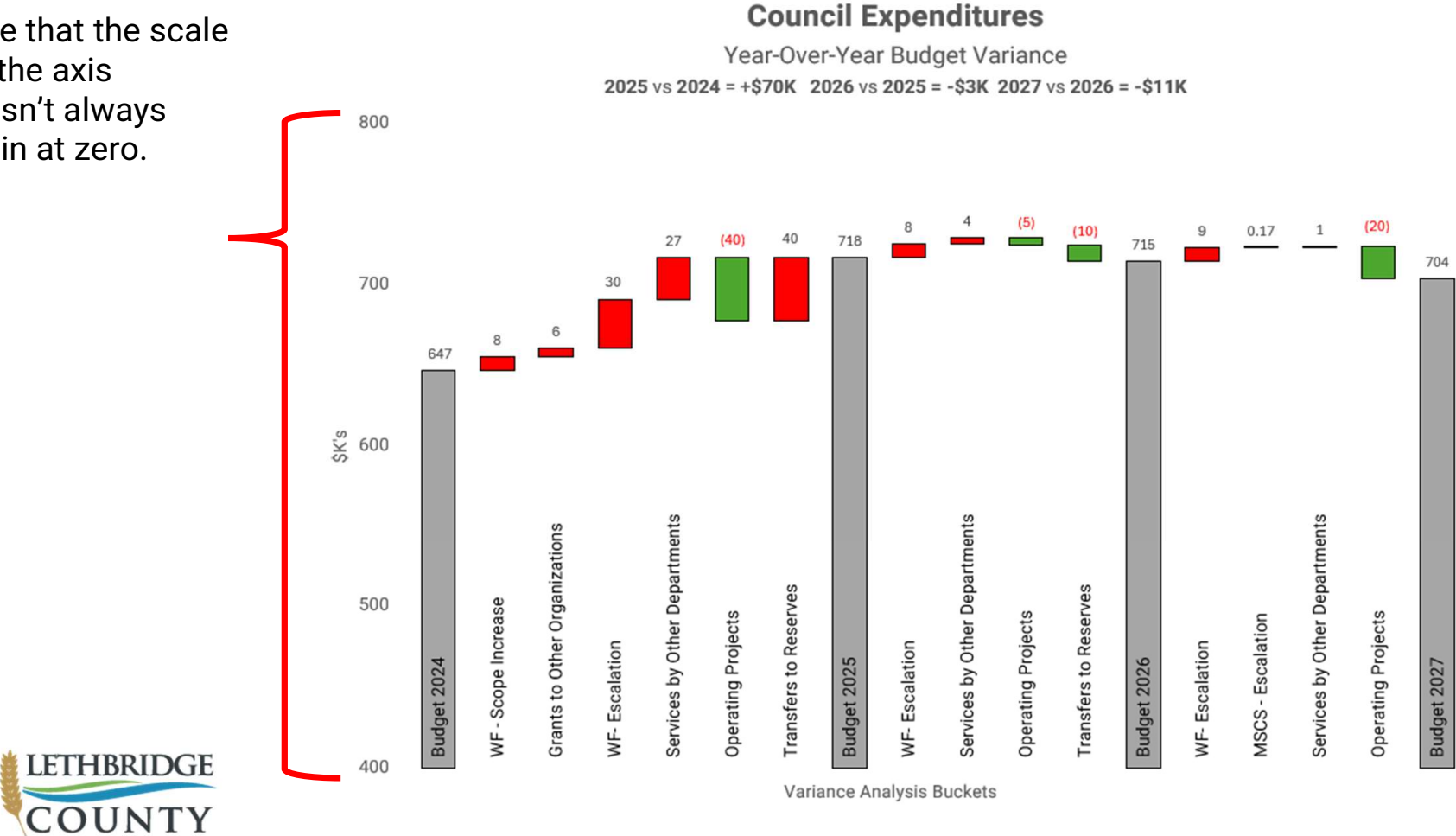
The values in this presentation are presented in thousands of dollars (\$K's).

Example:
For the first bucket the digit "8" should be read as \$8,000.



When comparing charts be cognizant of the scale.

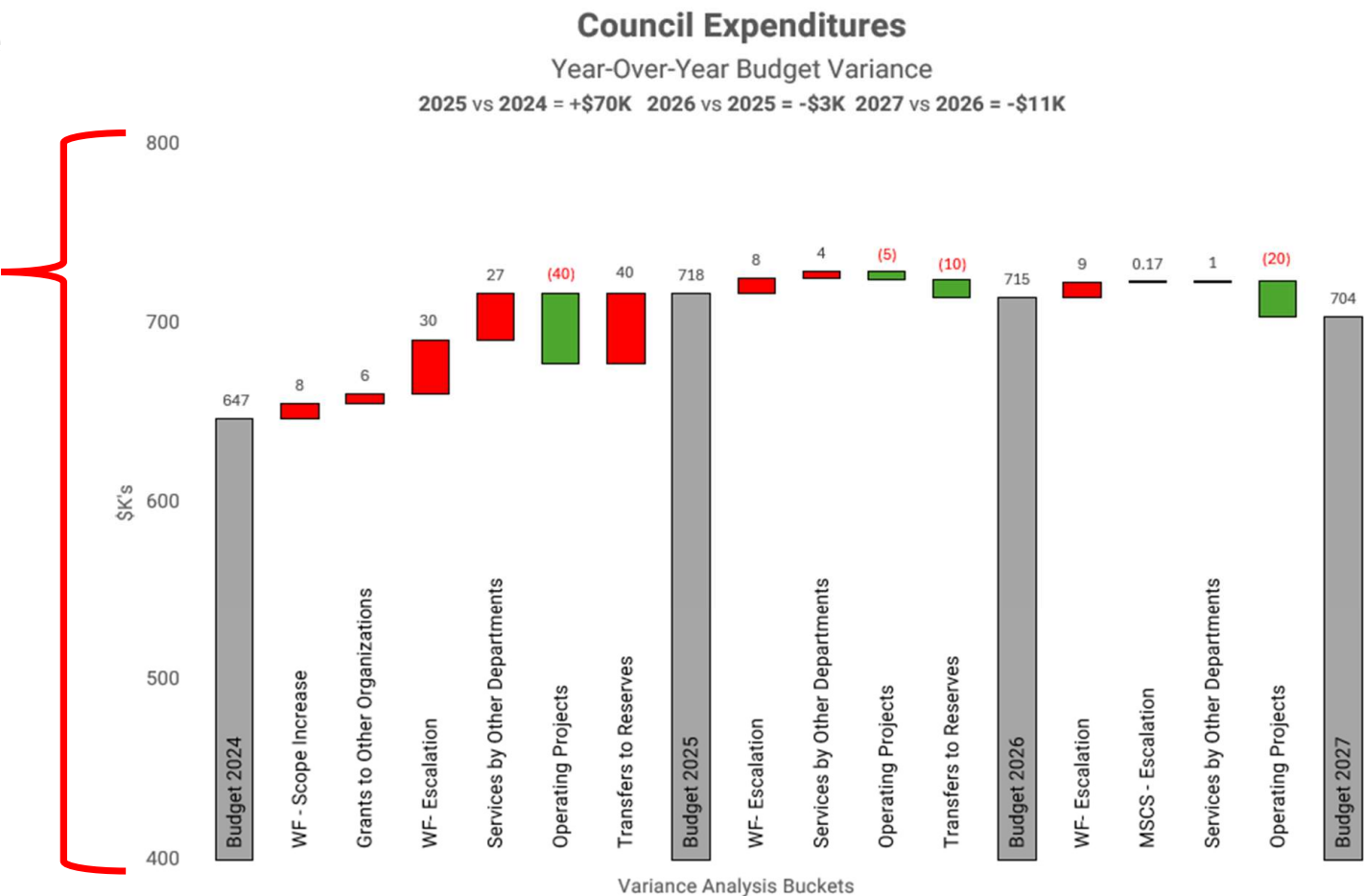
Note that the scale for the axis doesn't always begin at zero.



When comparing charts be cognizant of the scale.

Note that the scale for the axis doesn't always begin at zero.

Here it has been adjusted to provide greater focus on the variance buckets.

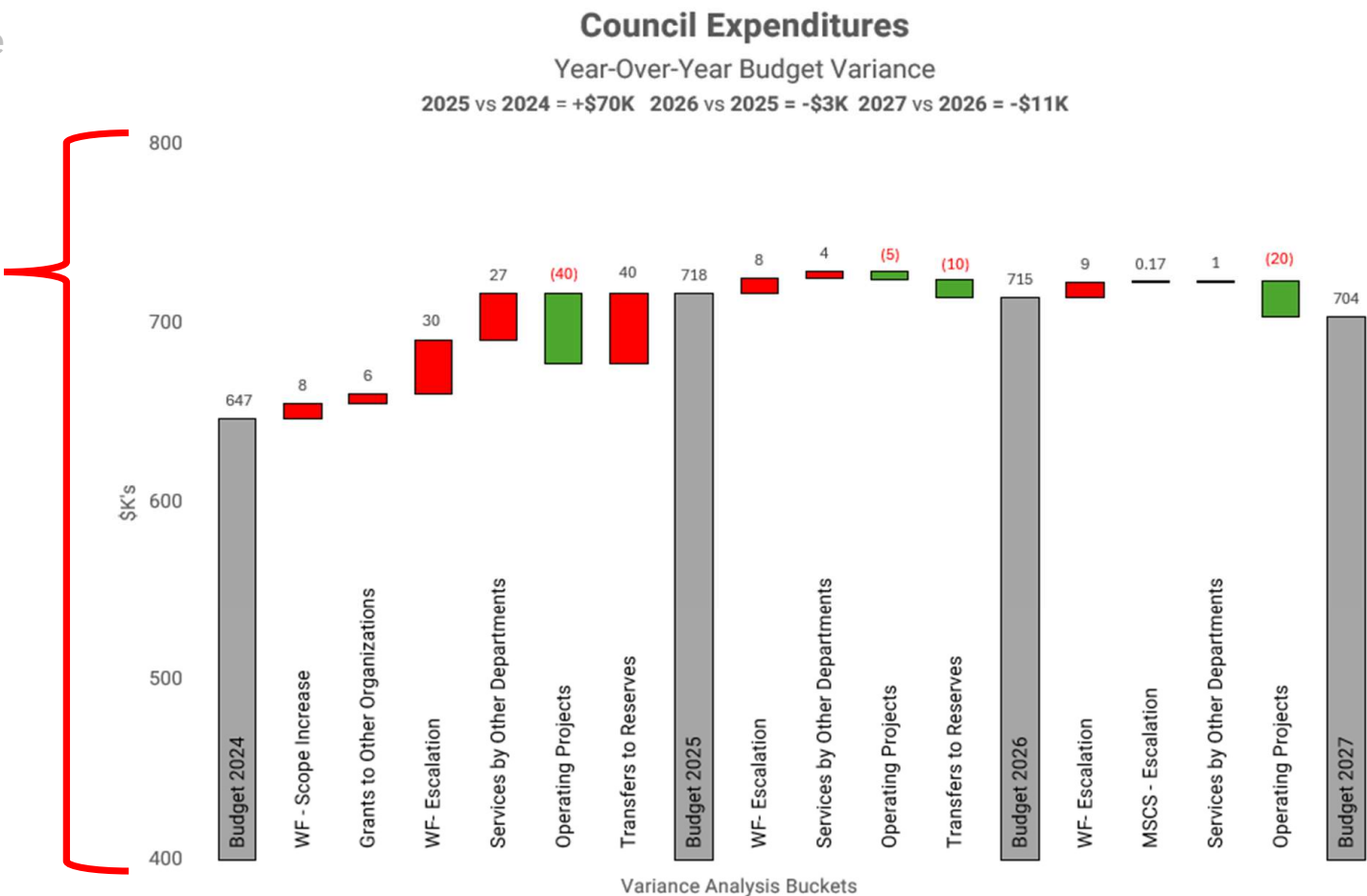


When comparing charts be cognizant of the scale.

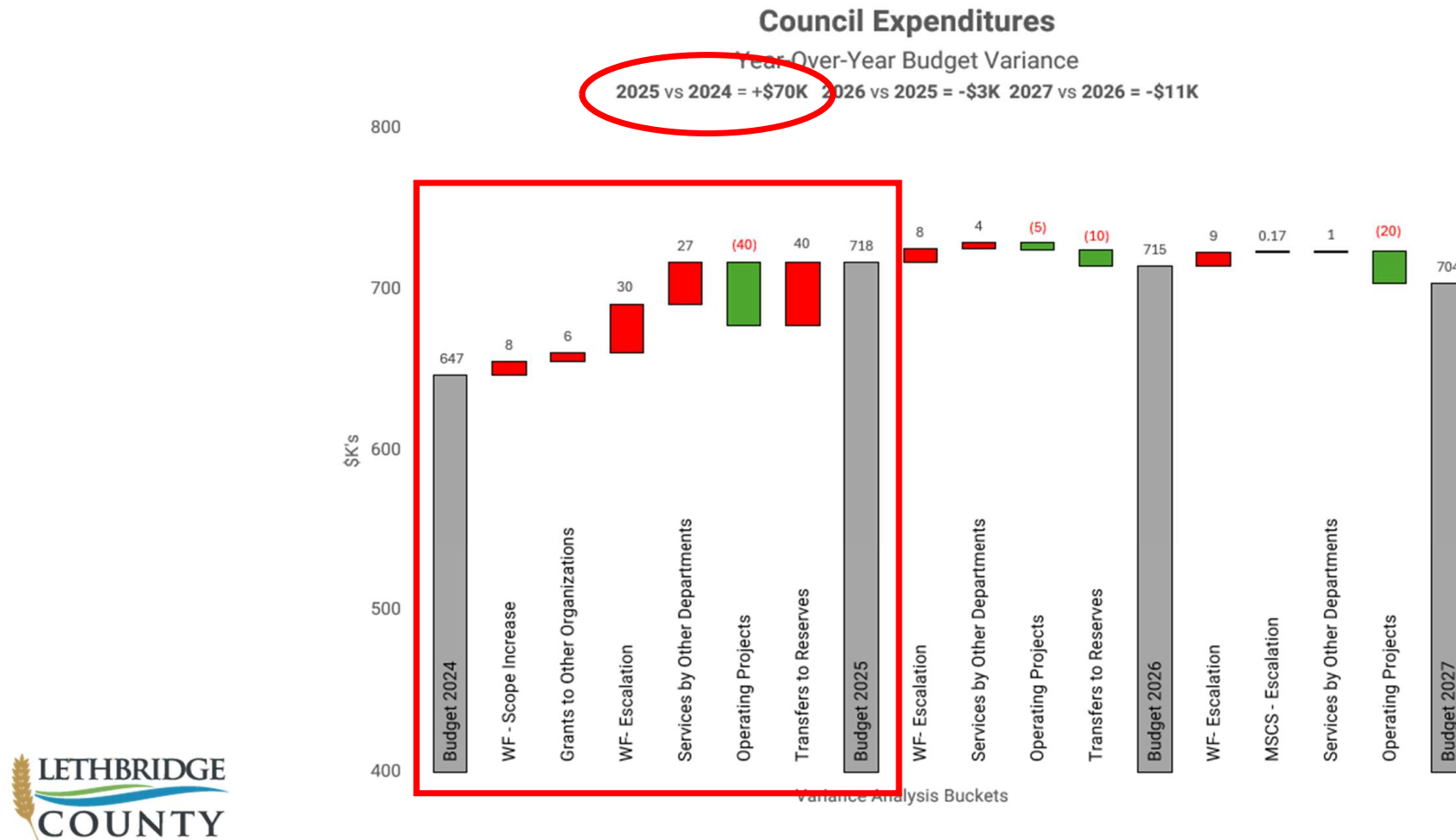
Note that the scale for the axis doesn't always begin at zero.

Here it has been adjusted to provide greater focus on the variance buckets.

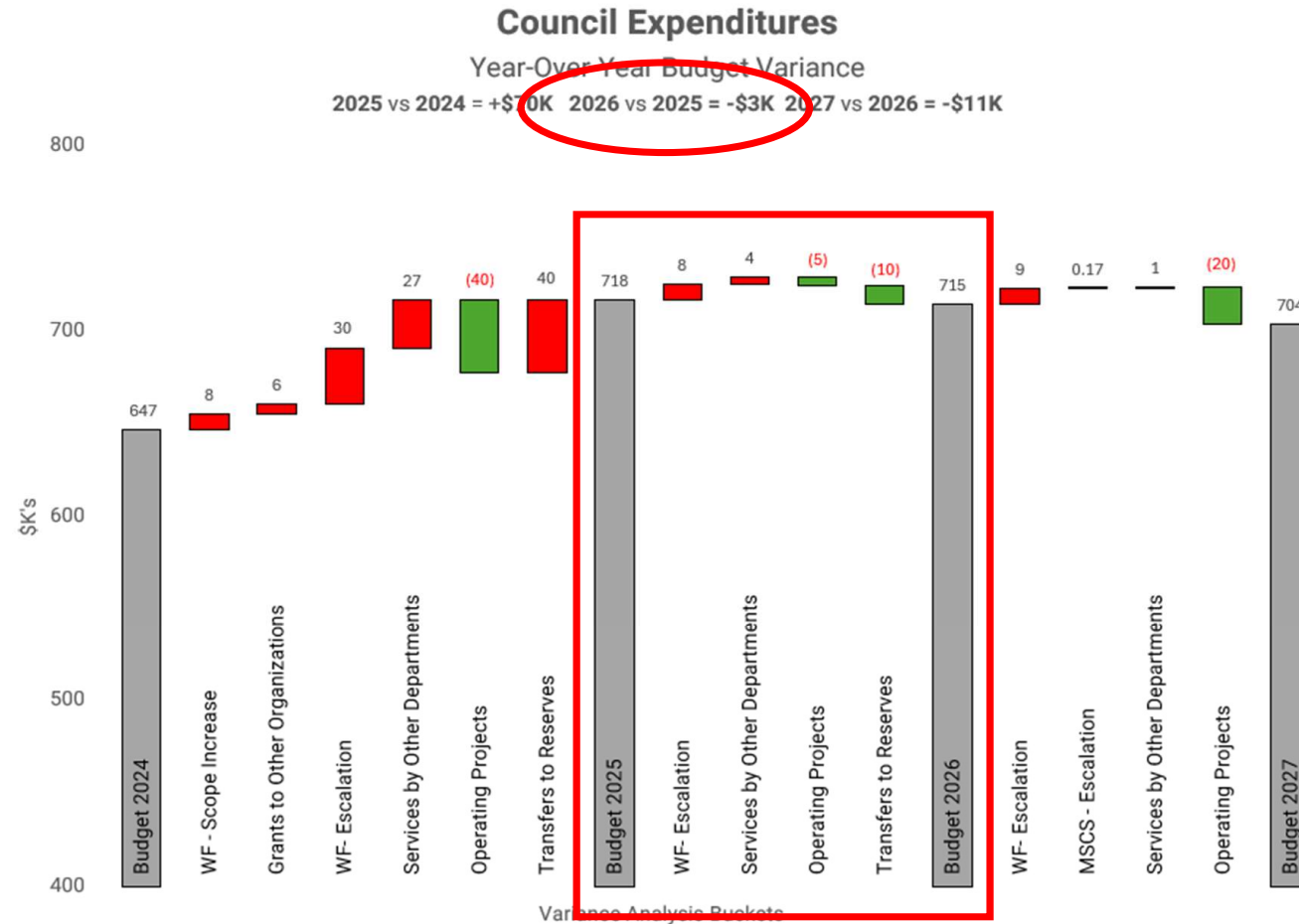
This means that what appears as a large bucket on one chart may be proportionately smaller on a different chart.



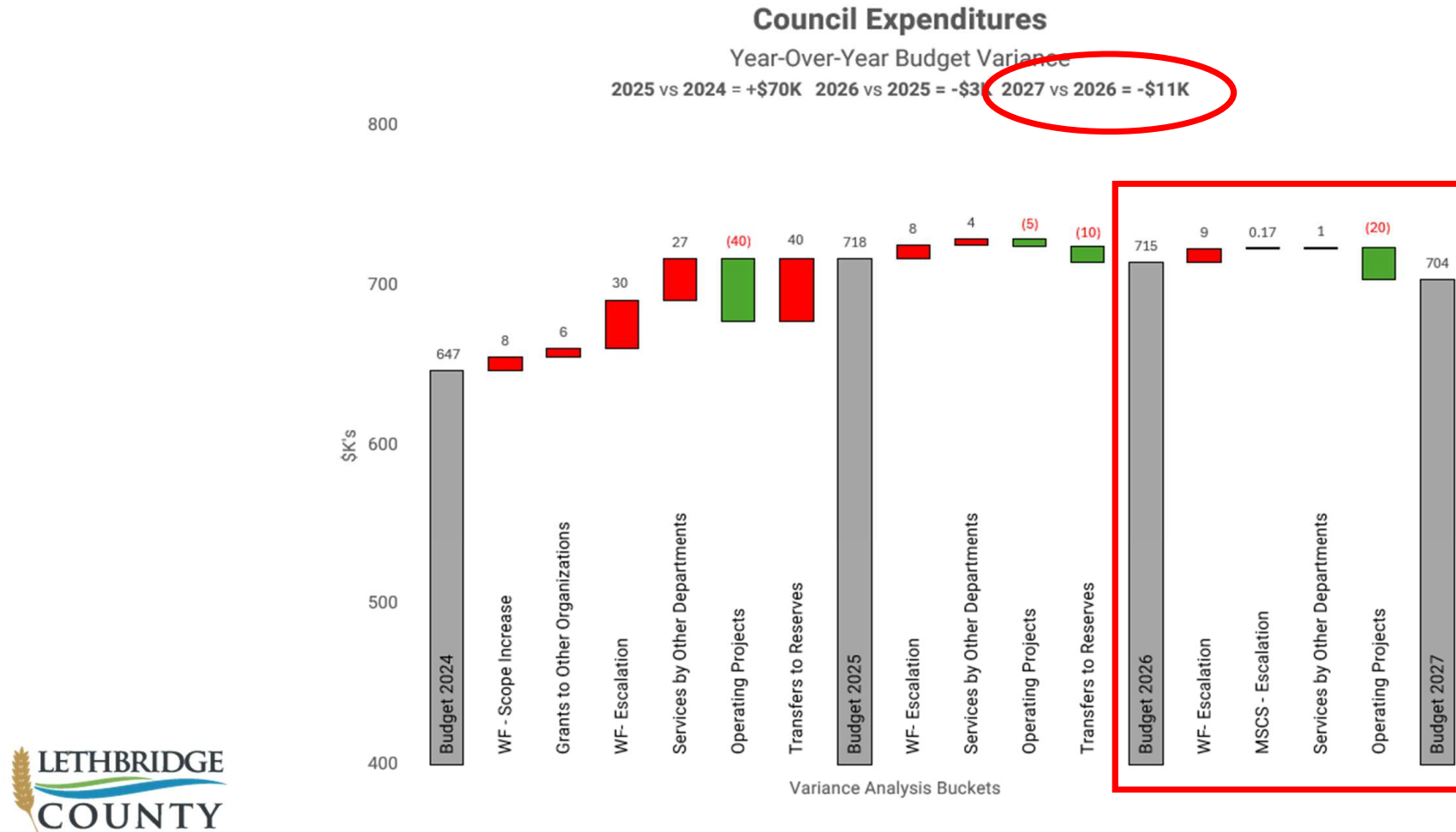
This area bridges the 2025 vs. 2024 variance.



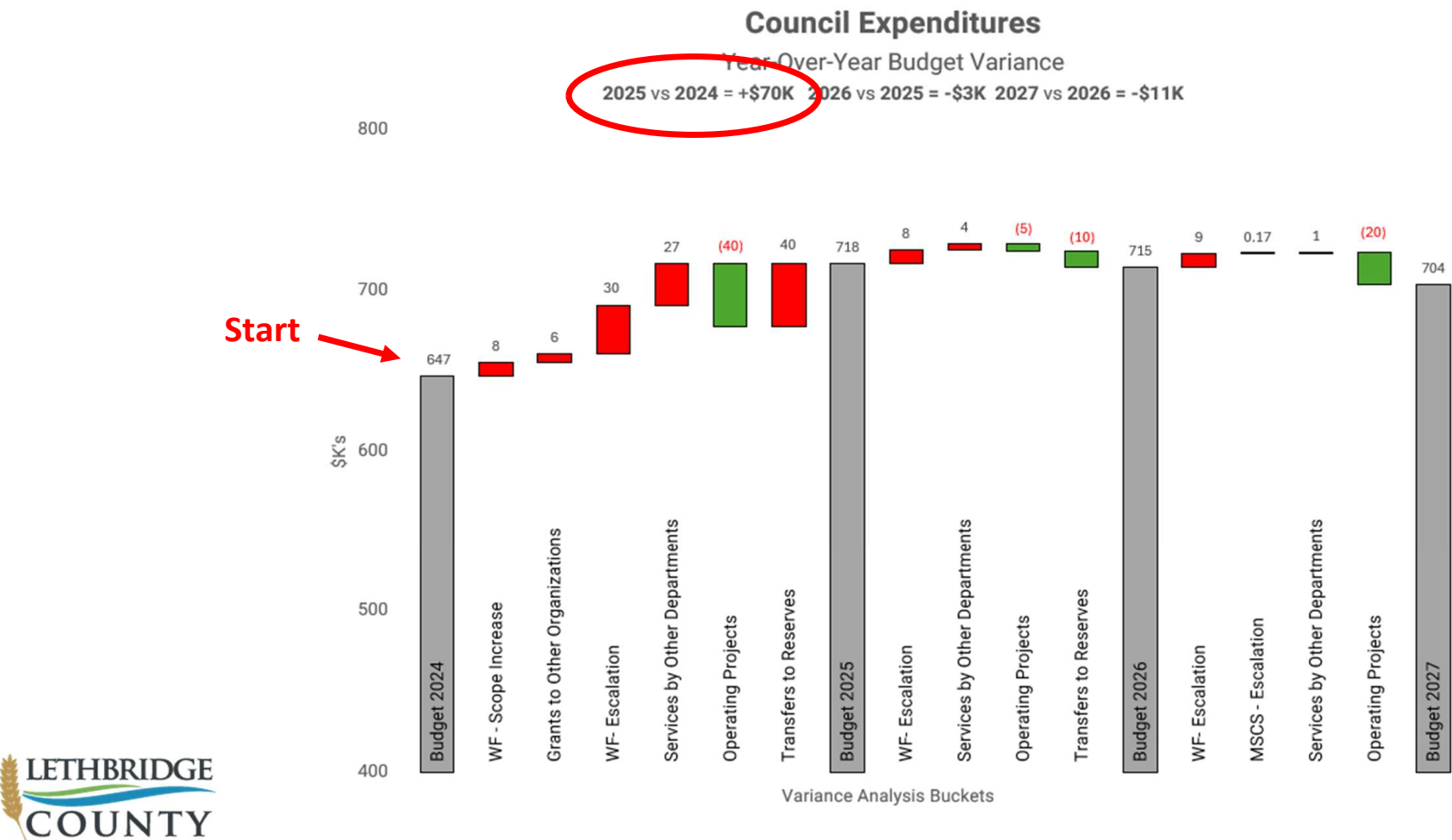
This area bridges the 2026 vs. 2025 variance.



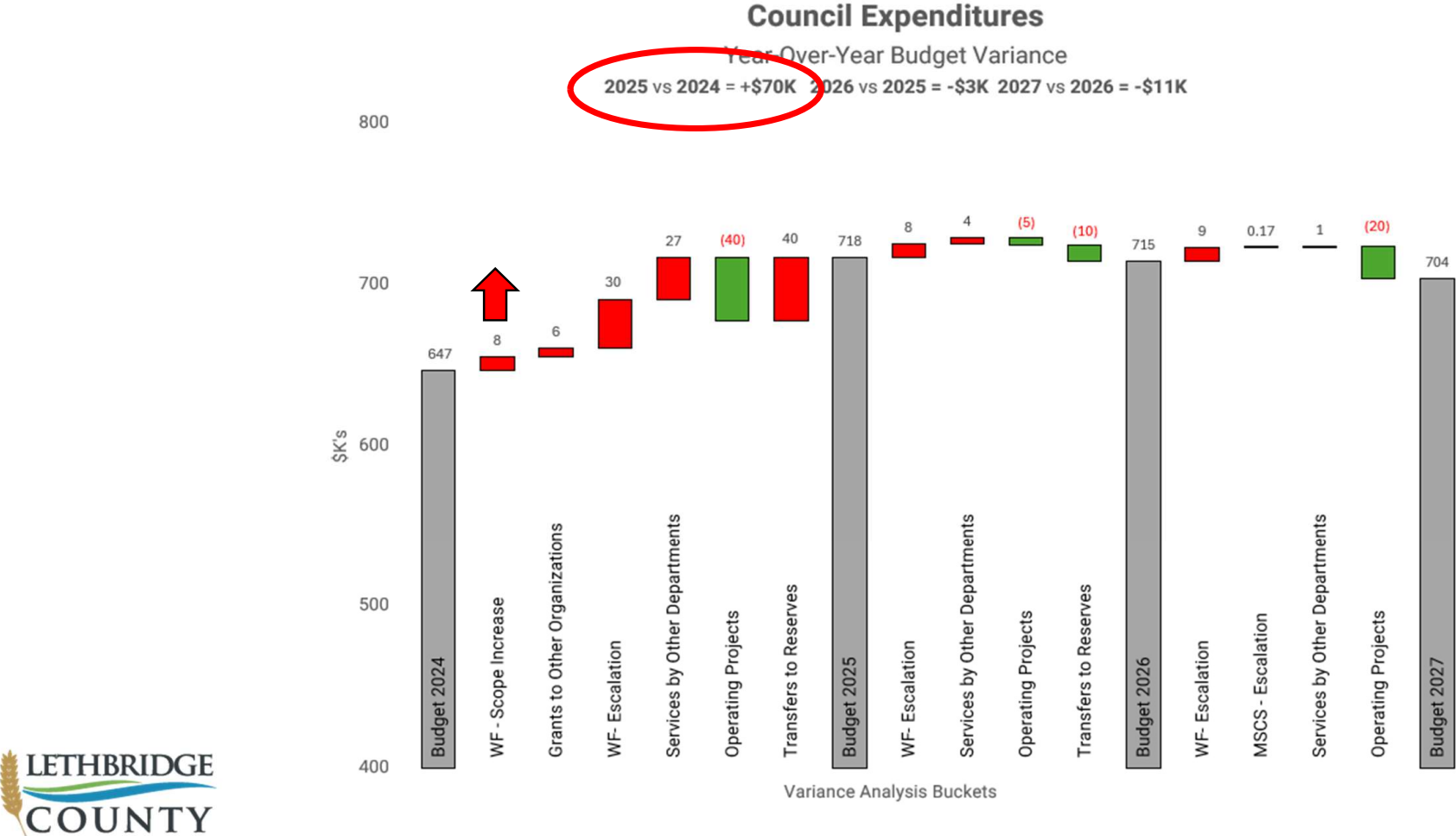
This area bridges the 2027 vs. 2026 variance.



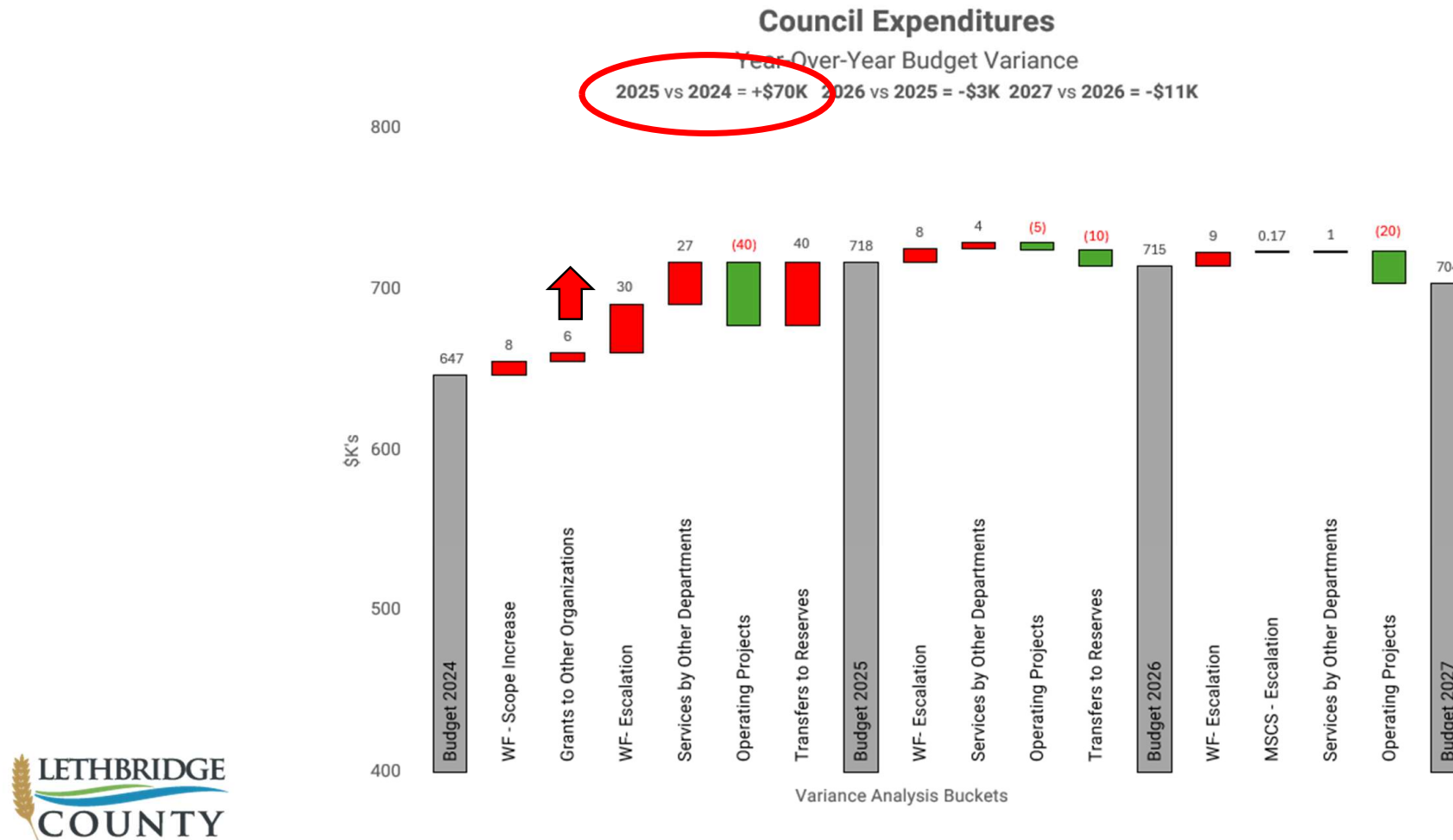
Read from left to right. Start point is 2024 budget.



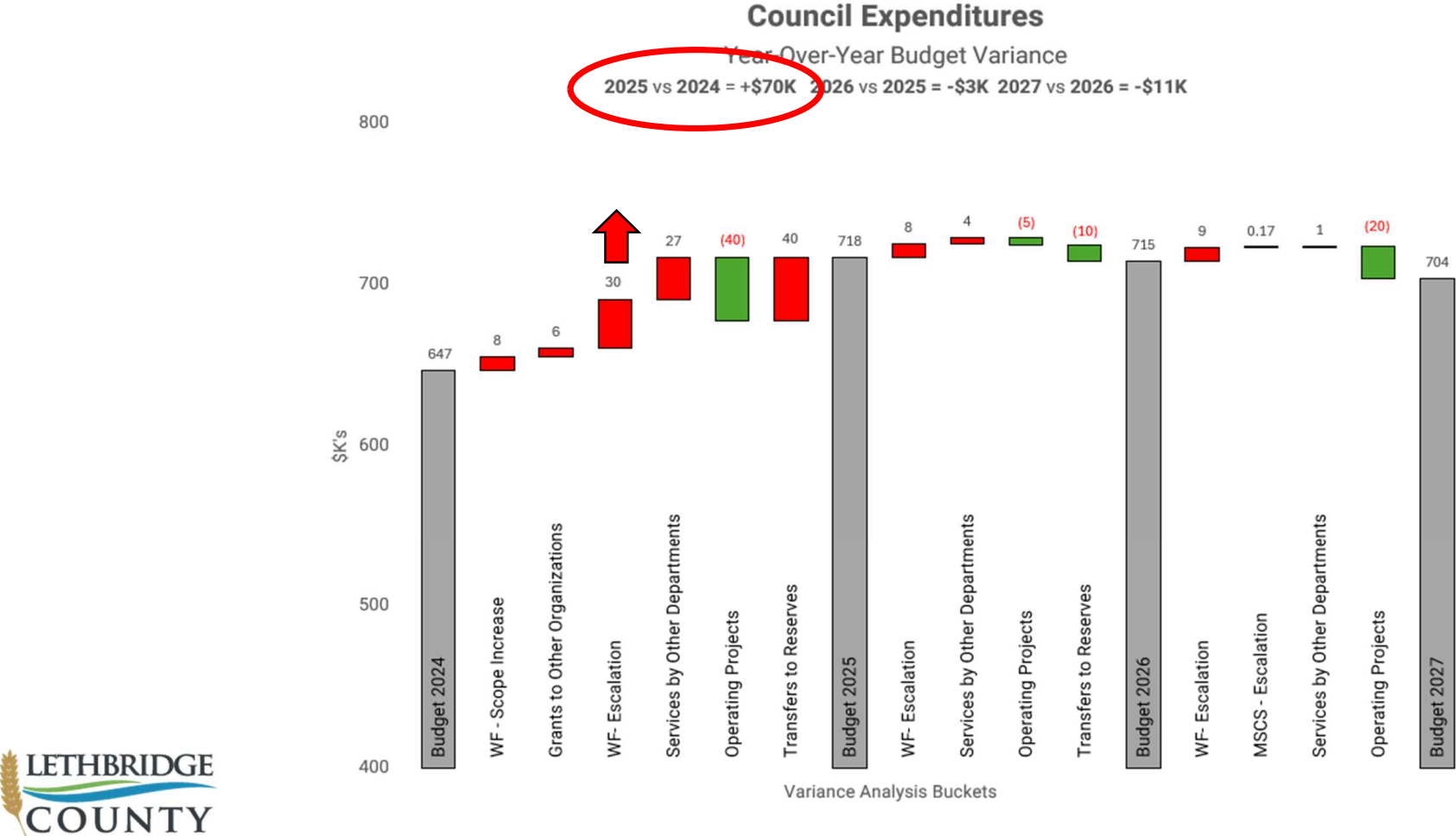
Red buckets indicates unfavourable variance.



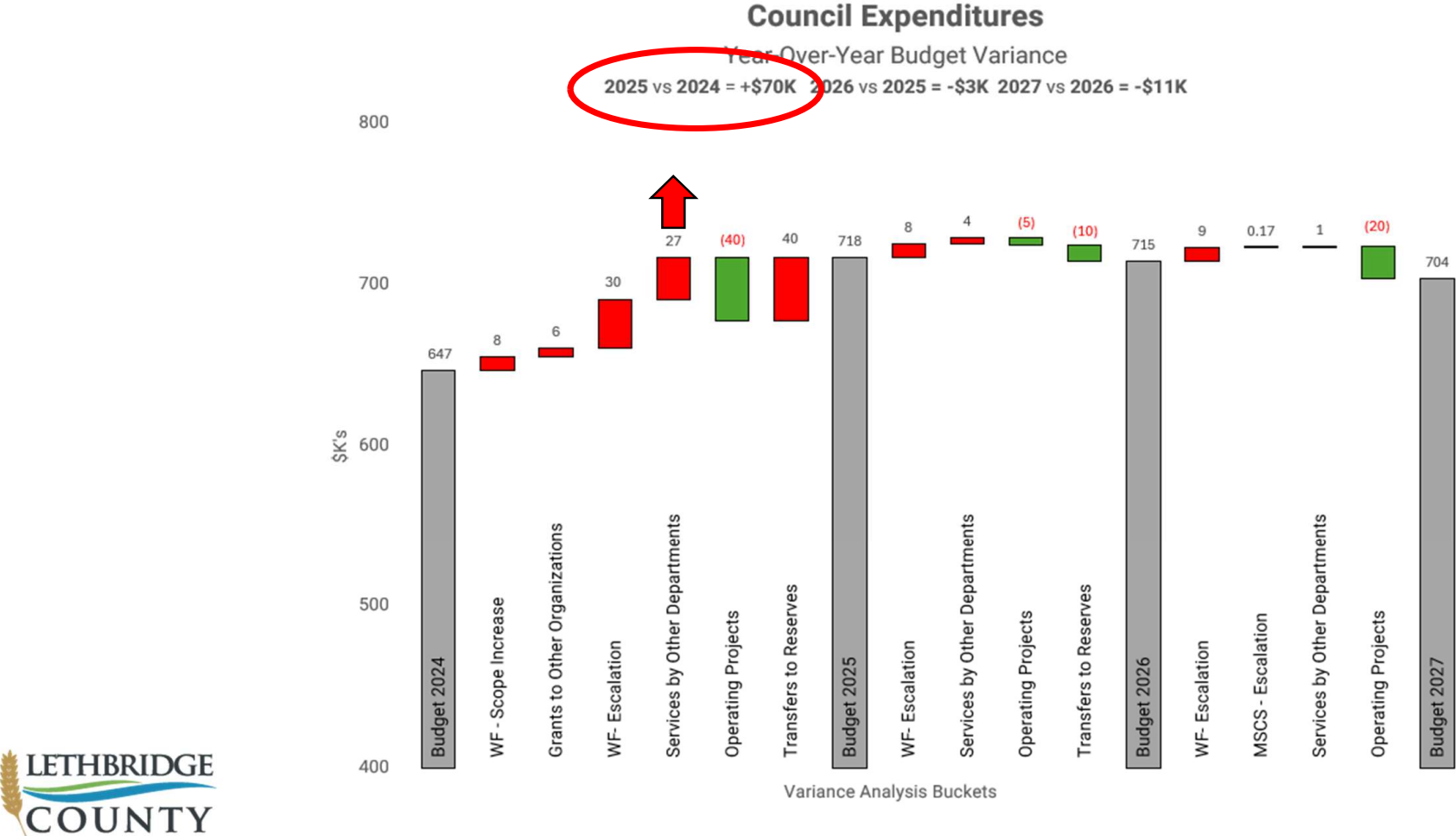
The value quantifying the variance is provided.



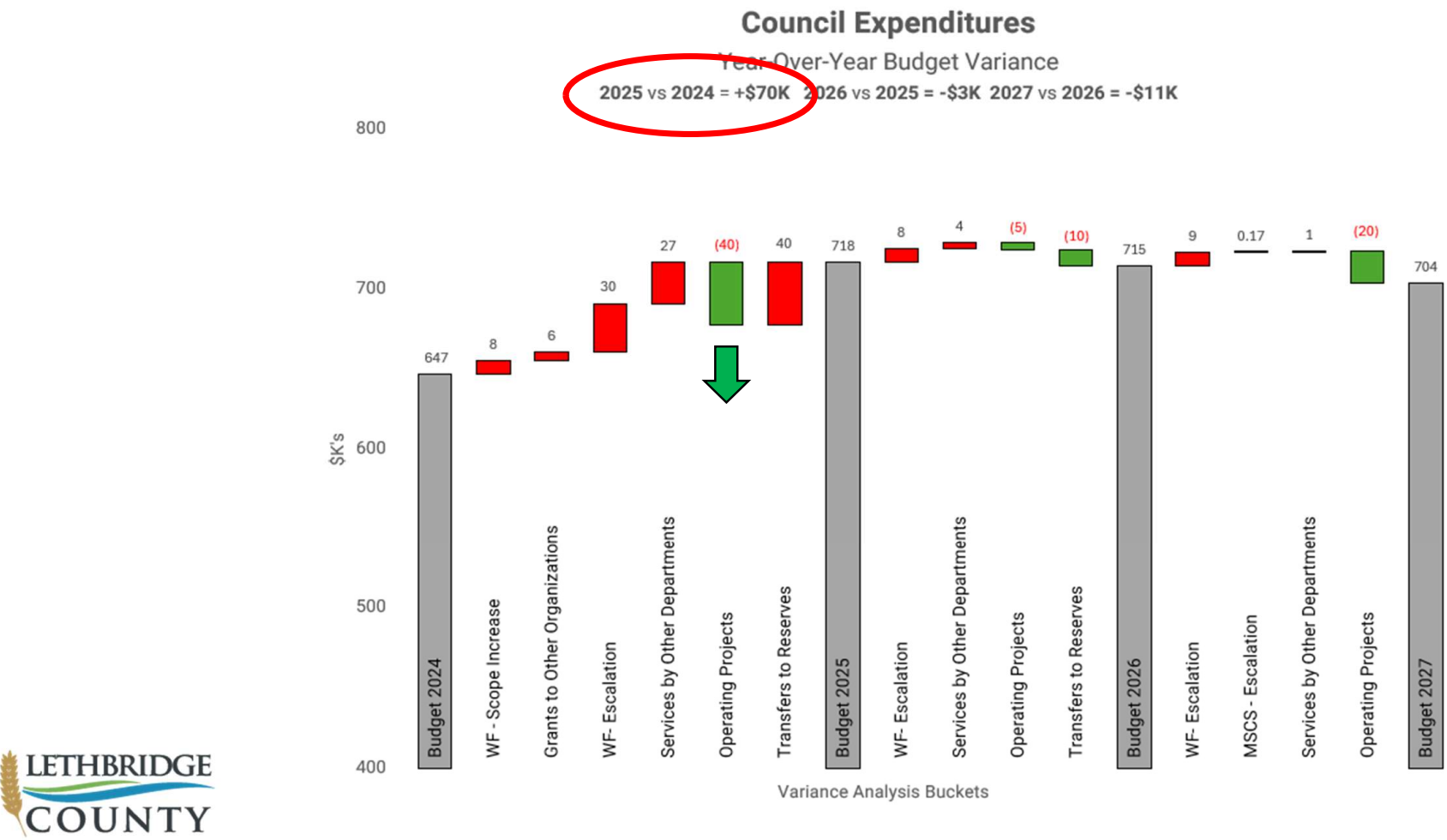
Note, this is not the total value for the bucket.



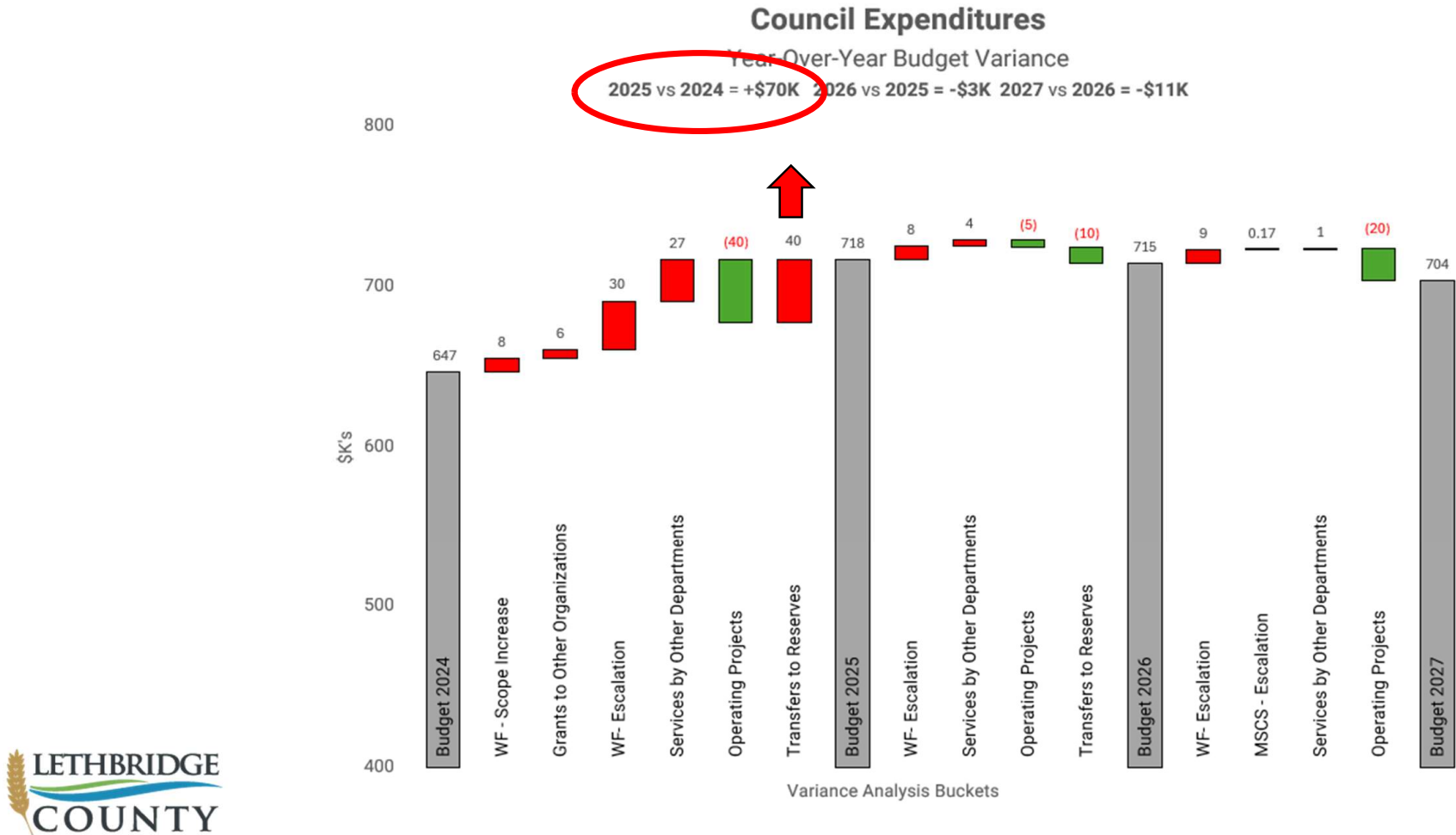
Instead, it is a representation of a change in value.



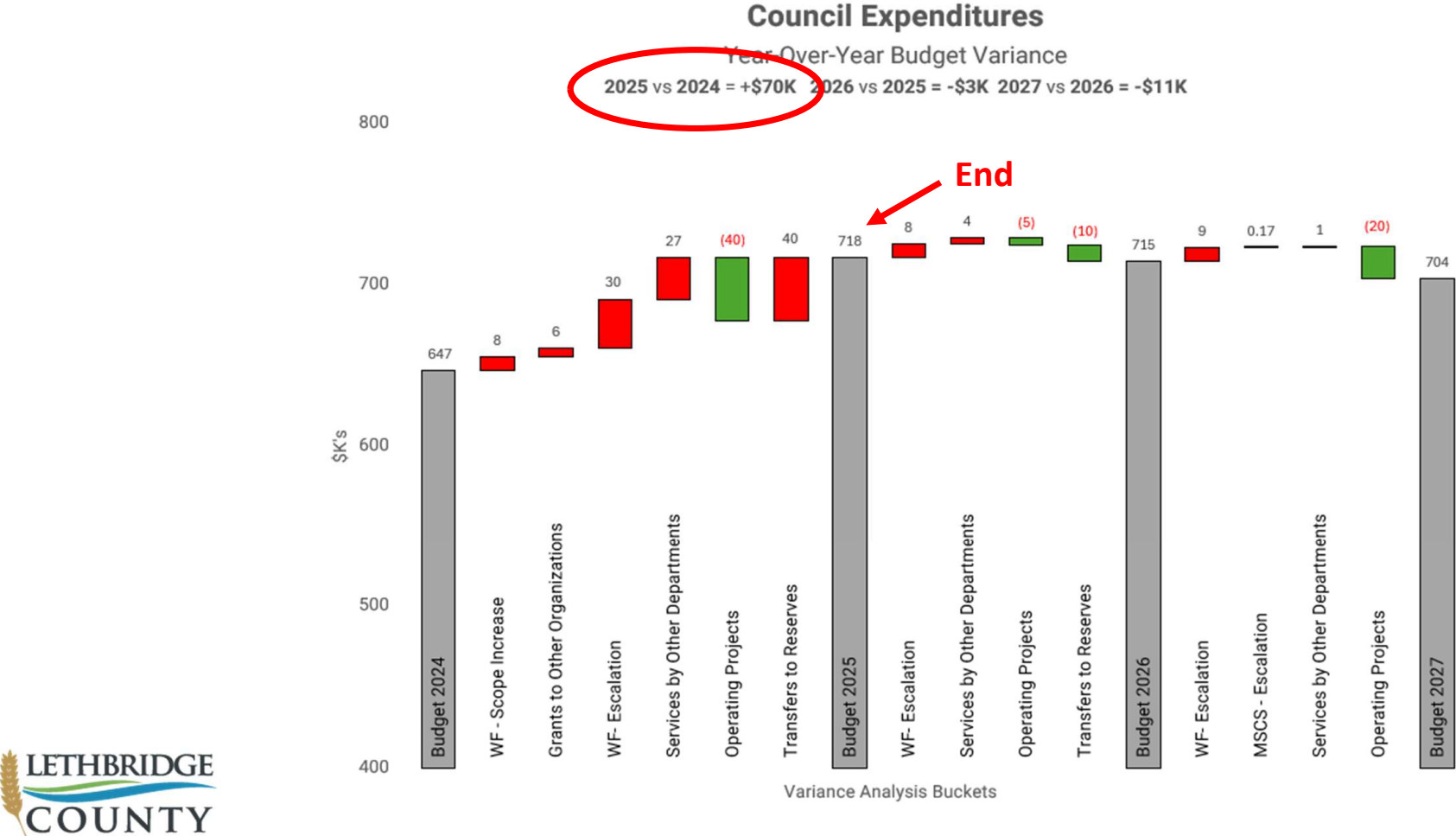
Green buckets indicates a favourable variance.



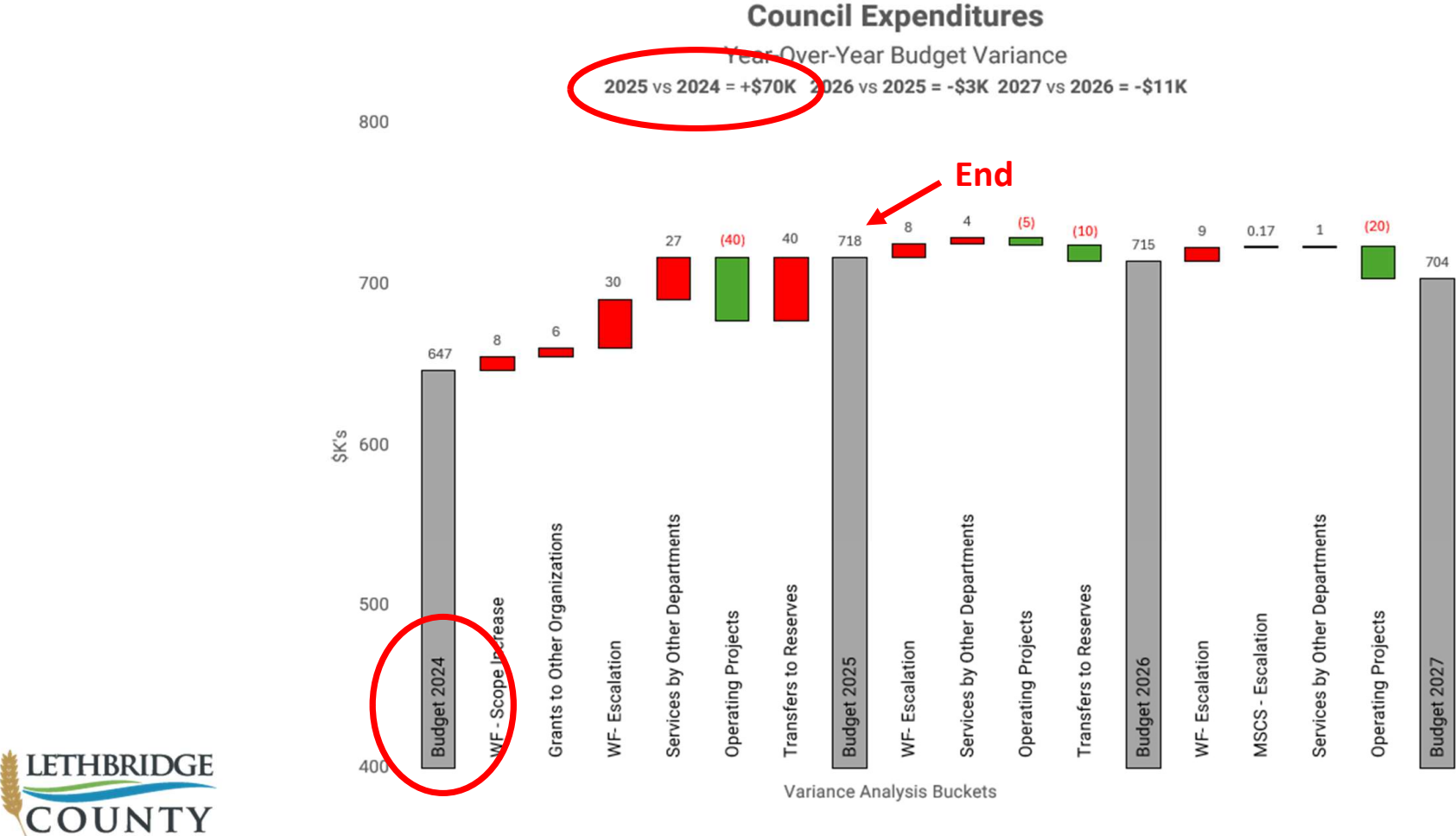
Example: \$40K more transferred to reserves vs. last year.



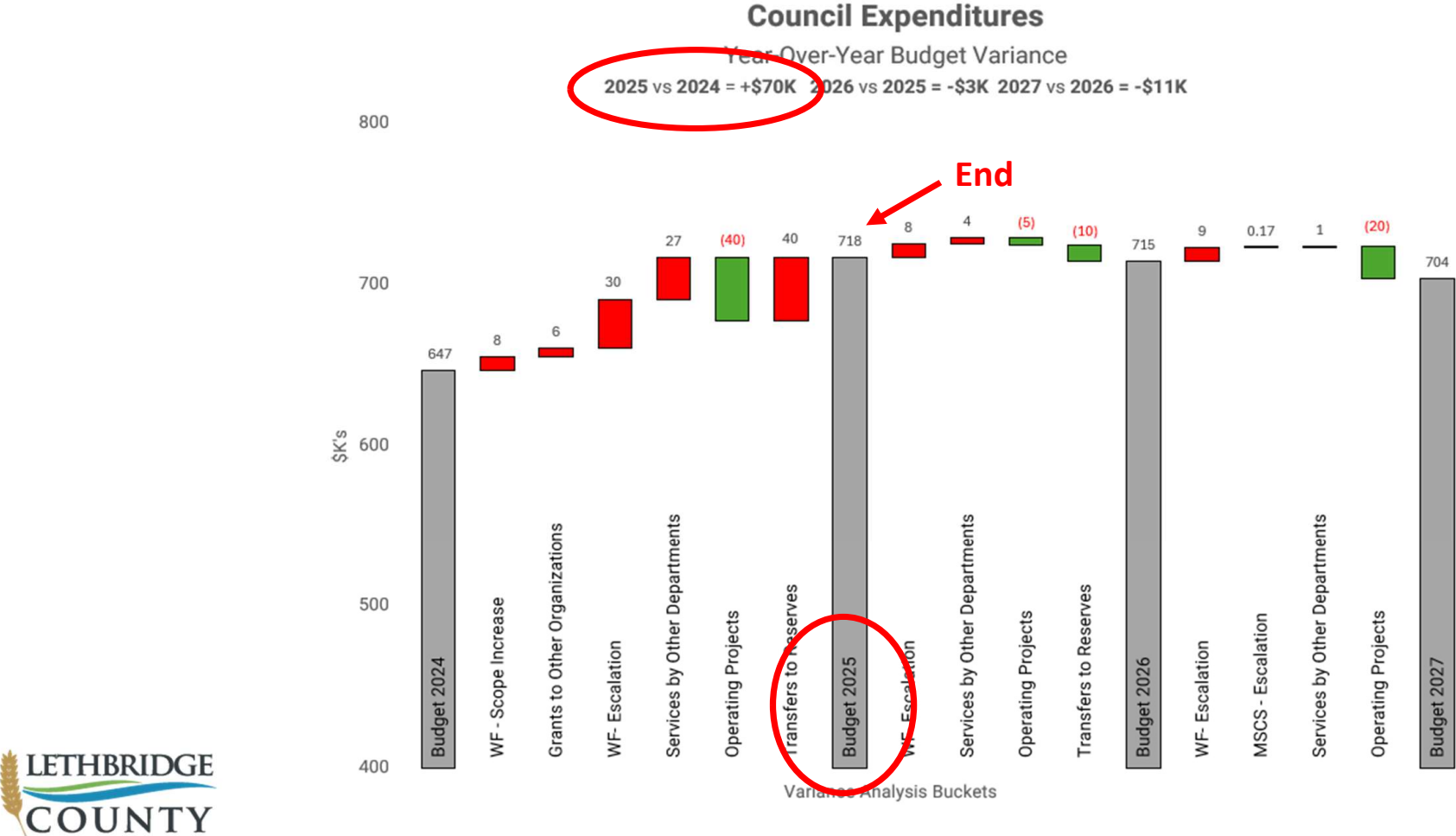
Full bridge from Budget 2024 to Budget 2025.



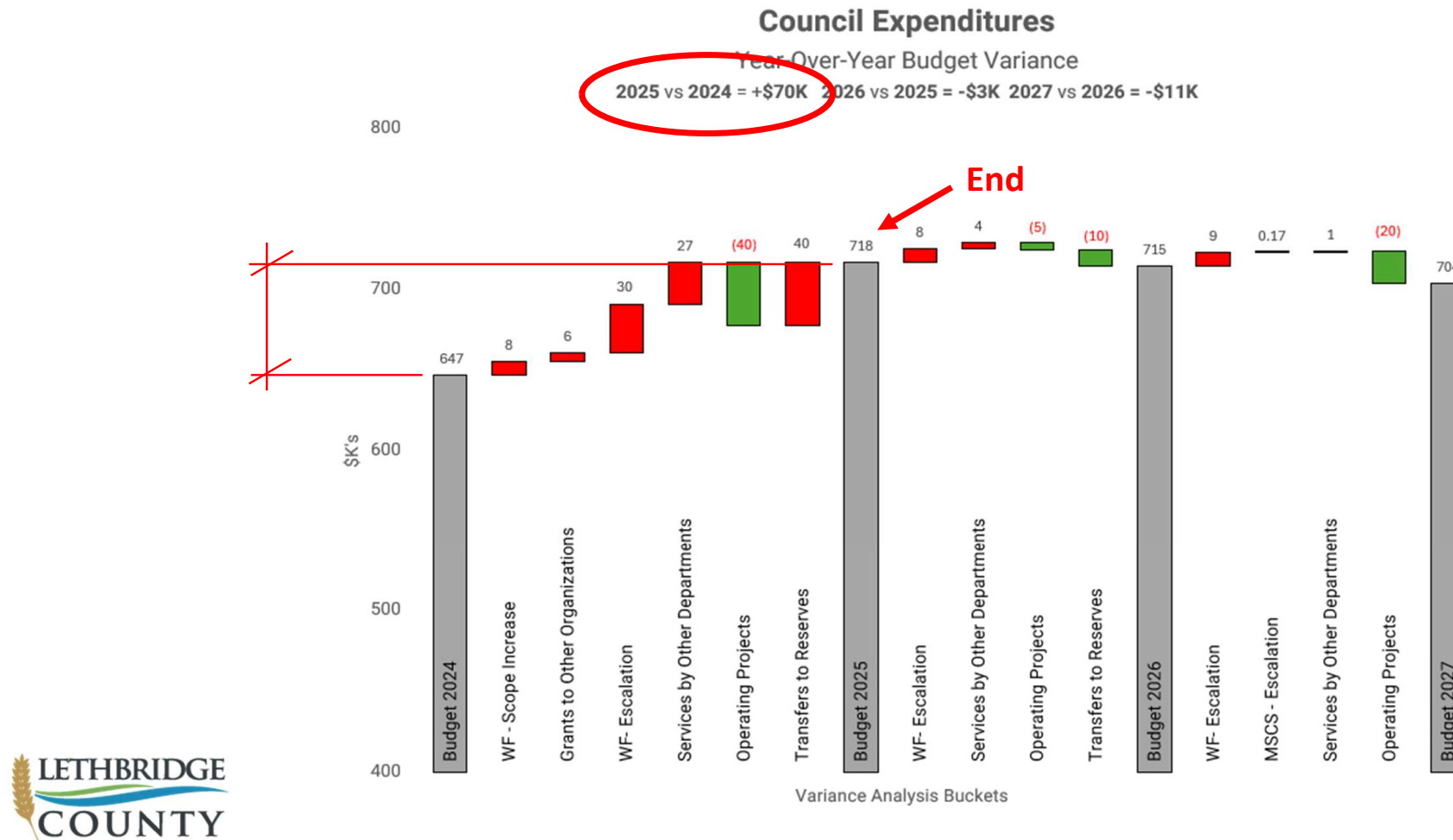
Beginning with budget 2024...



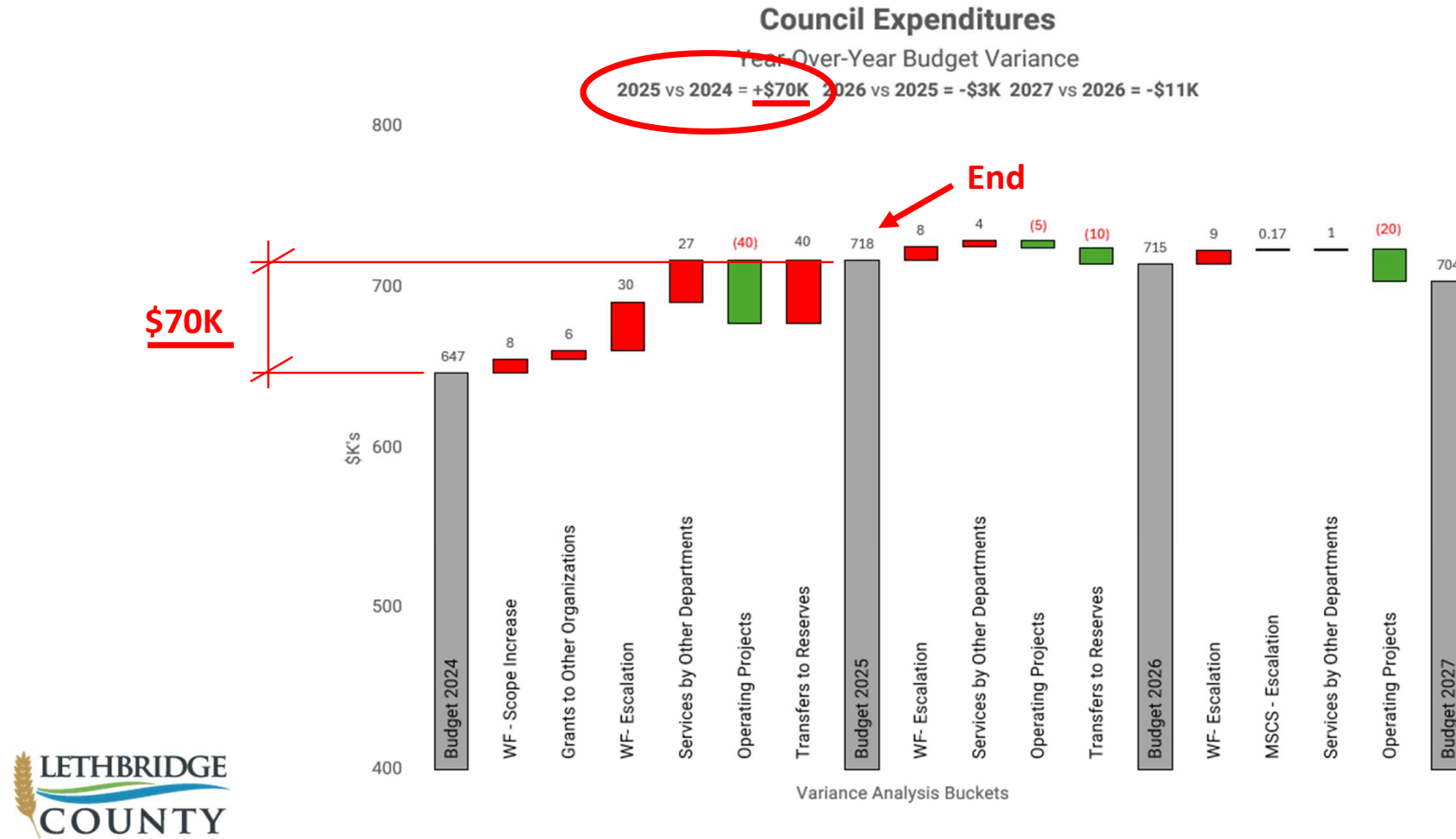
...bridging to budget 2025.



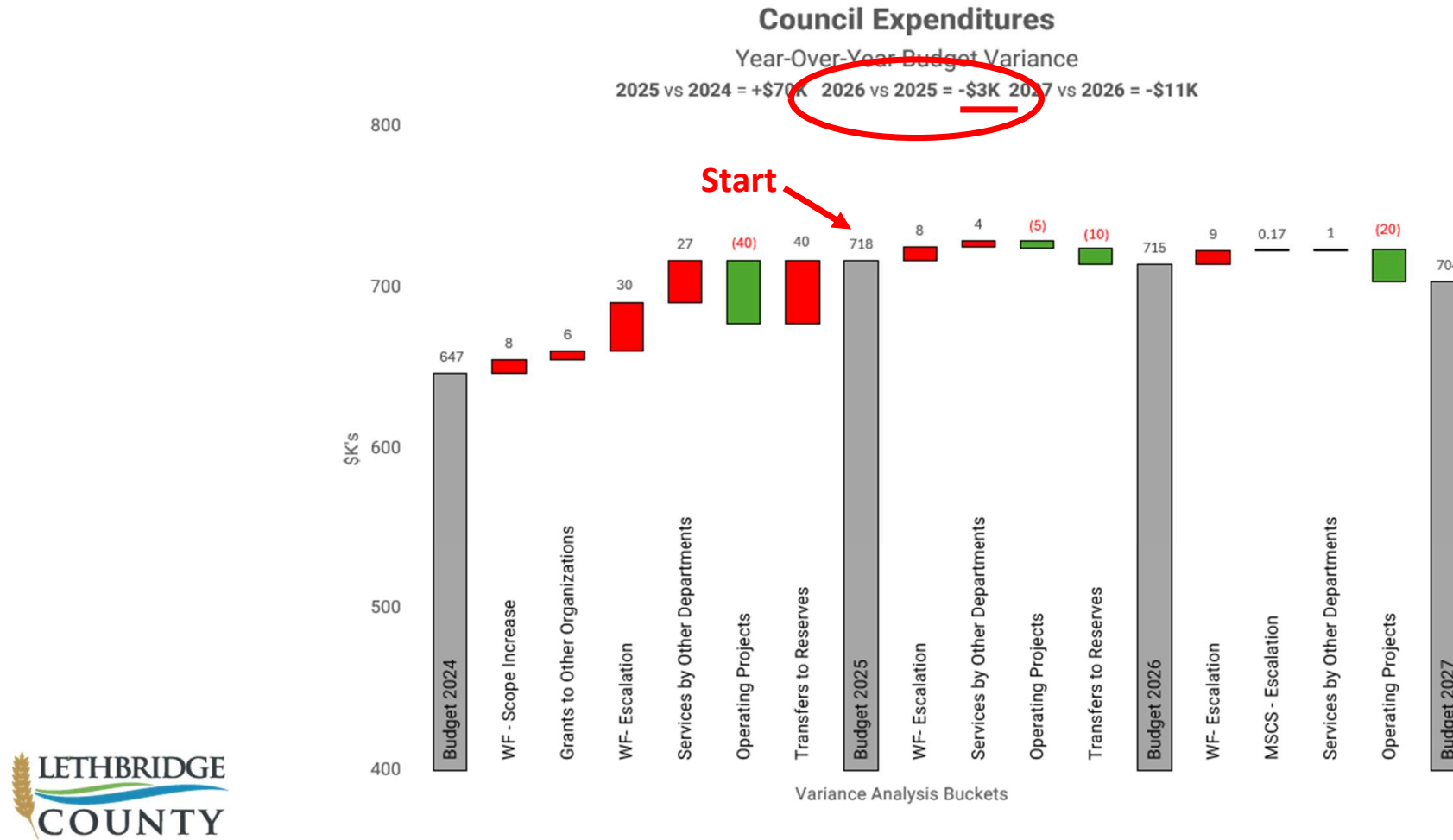
The difference between budget 2024 & 2025...



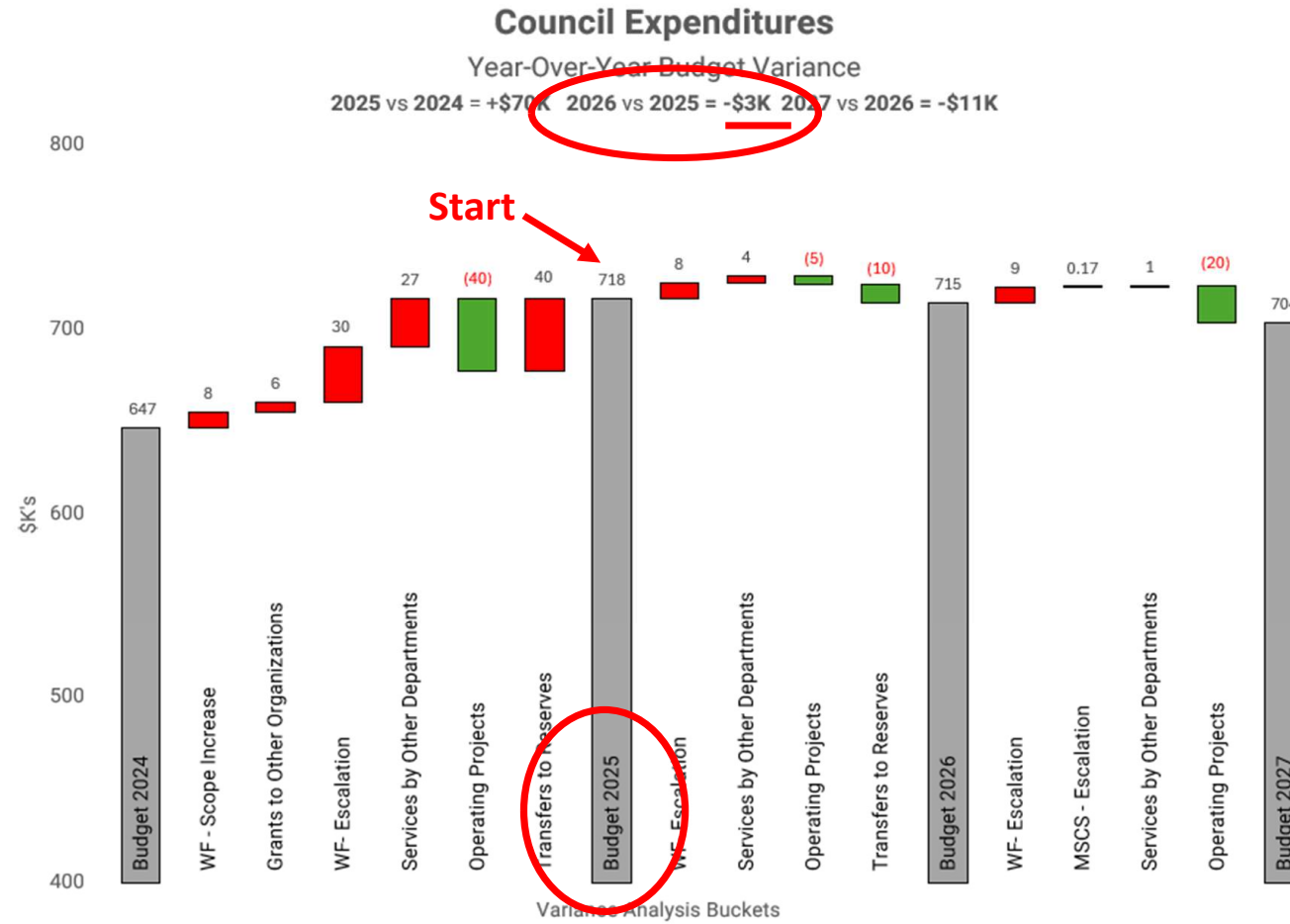
... is a \$70K increase.



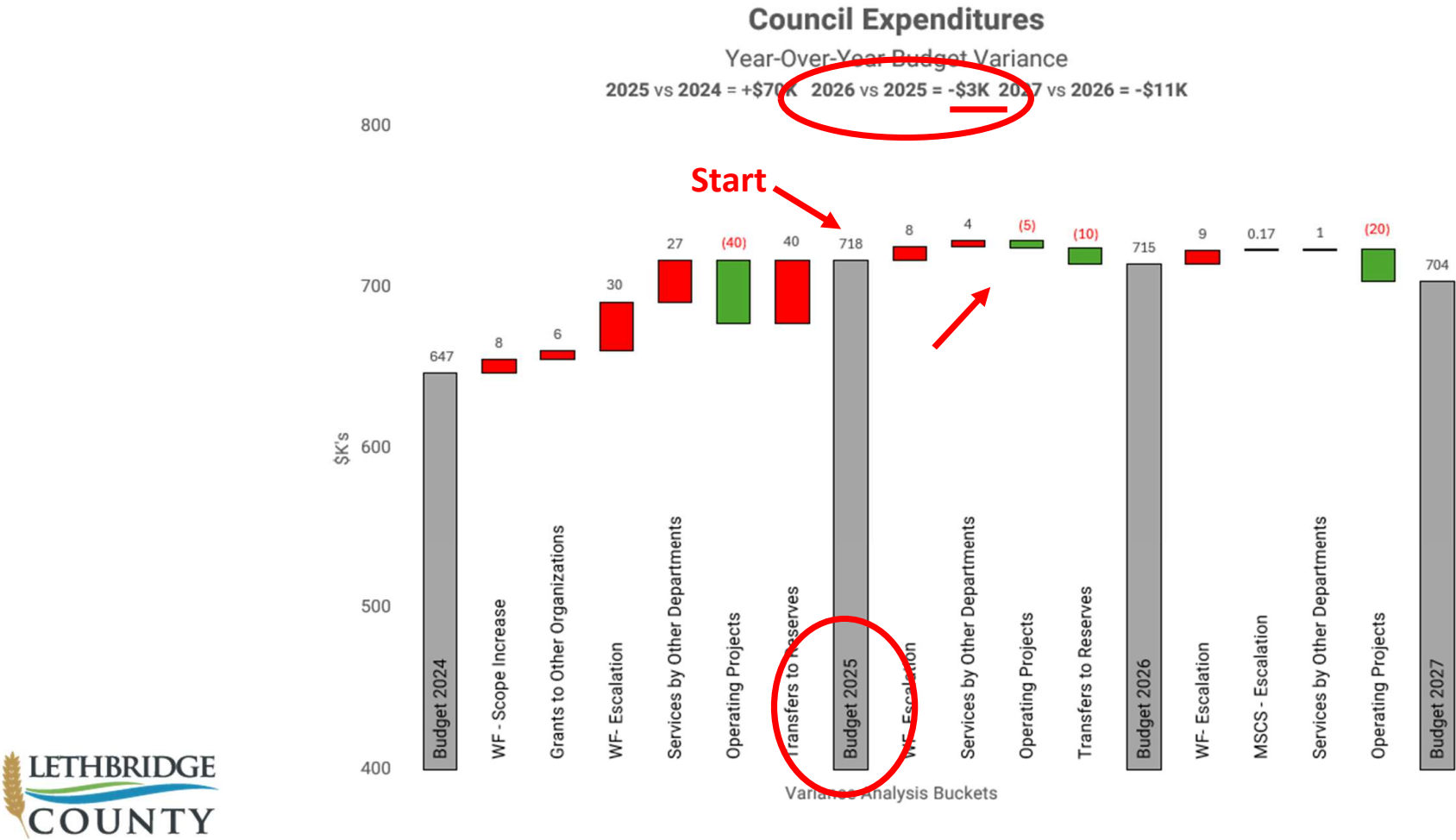
Then we bridge from budget 2025 to 2026.



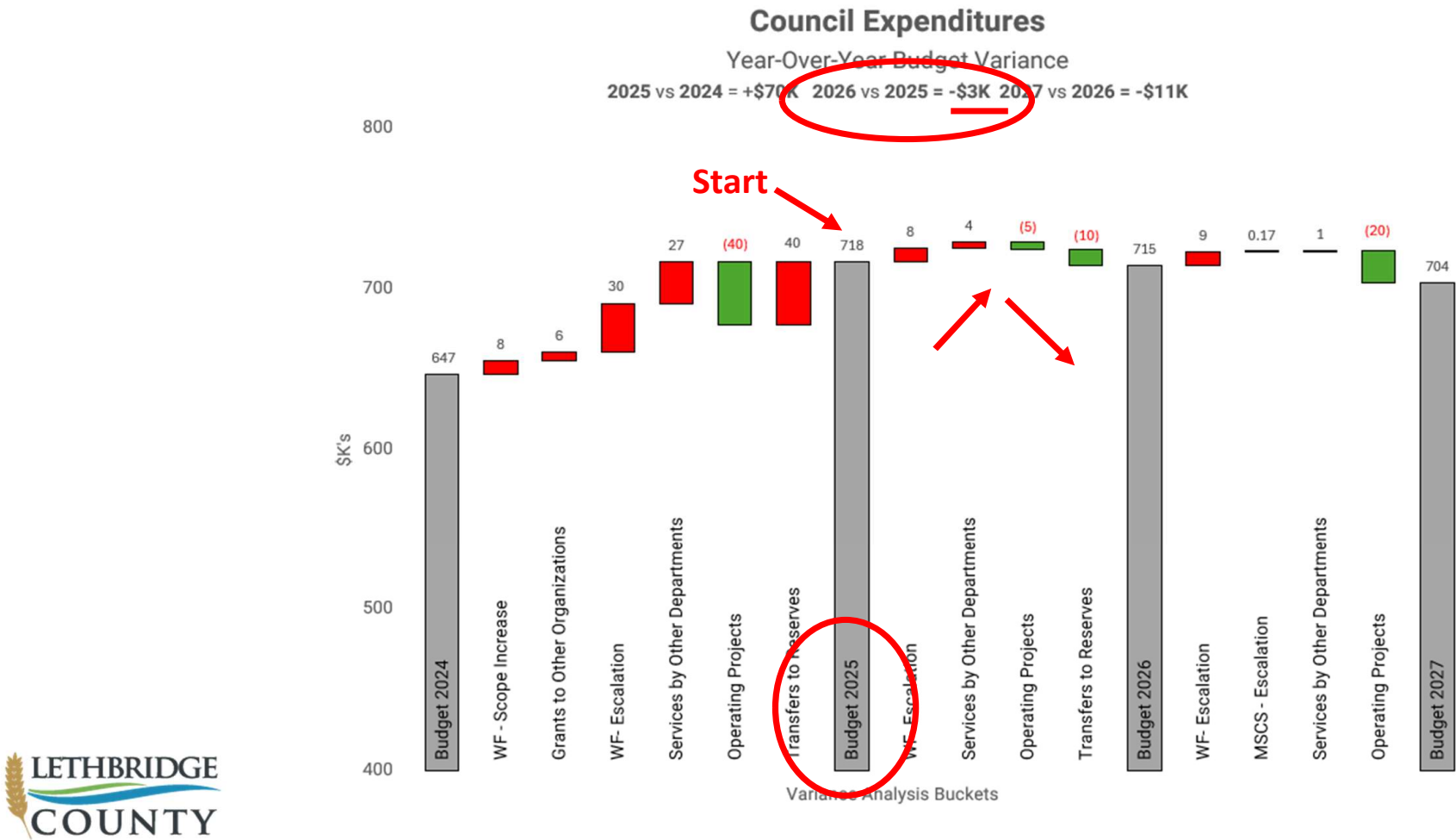
Start point is budget 2025



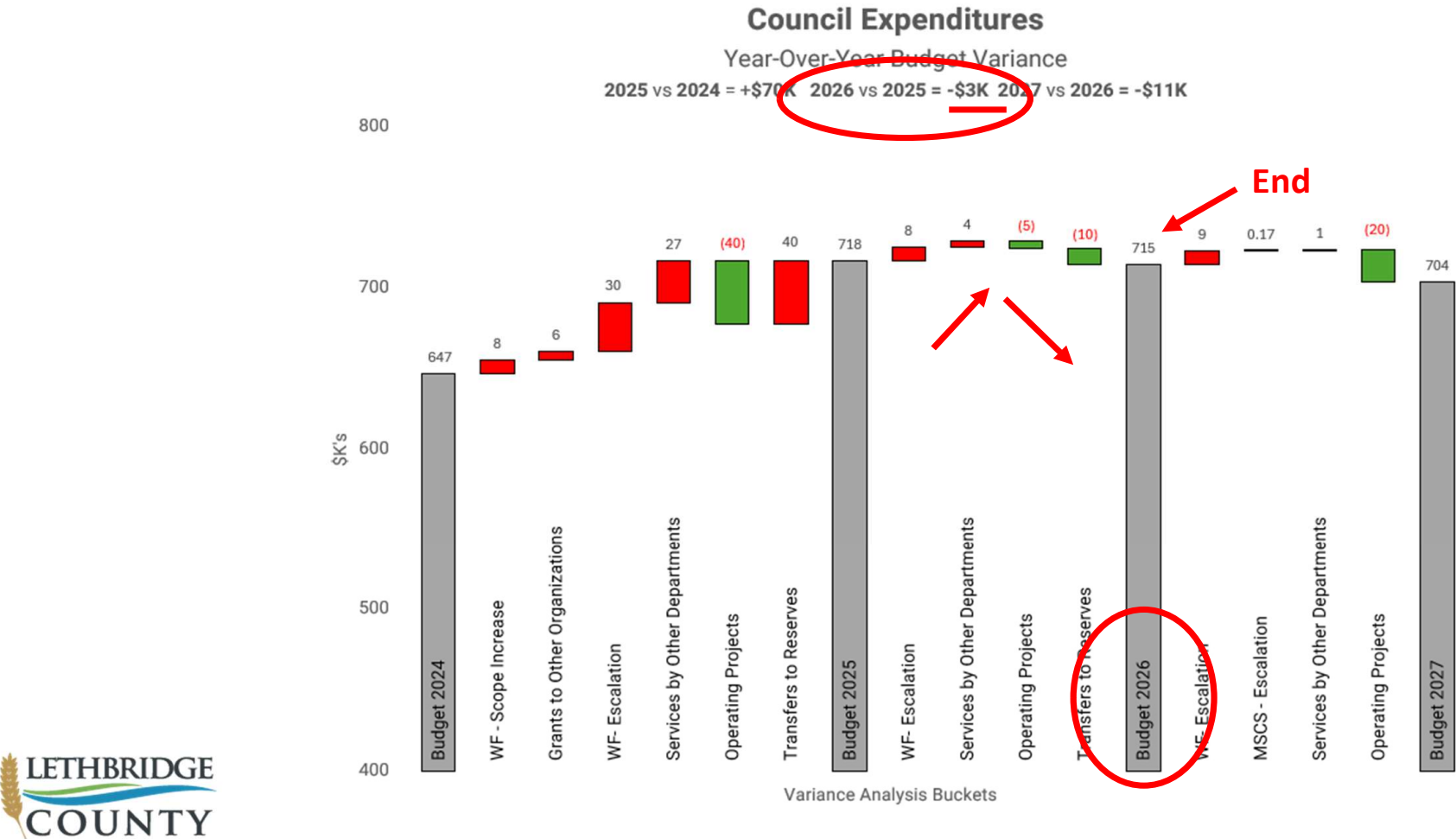
Red buckets indicate unfavourable changes in spend year over year.



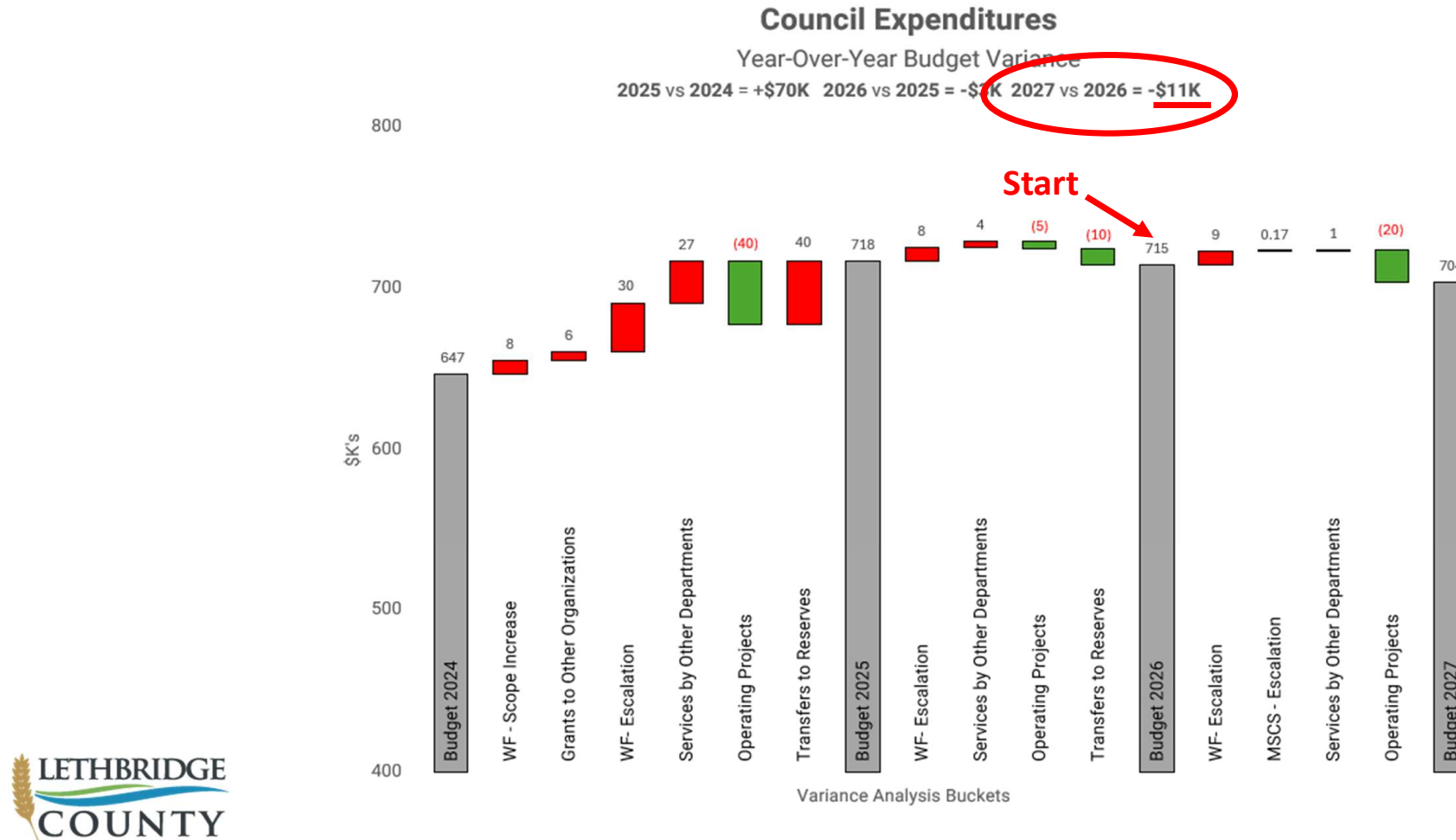
Green buckets indicate favourable changes in spend year over year.



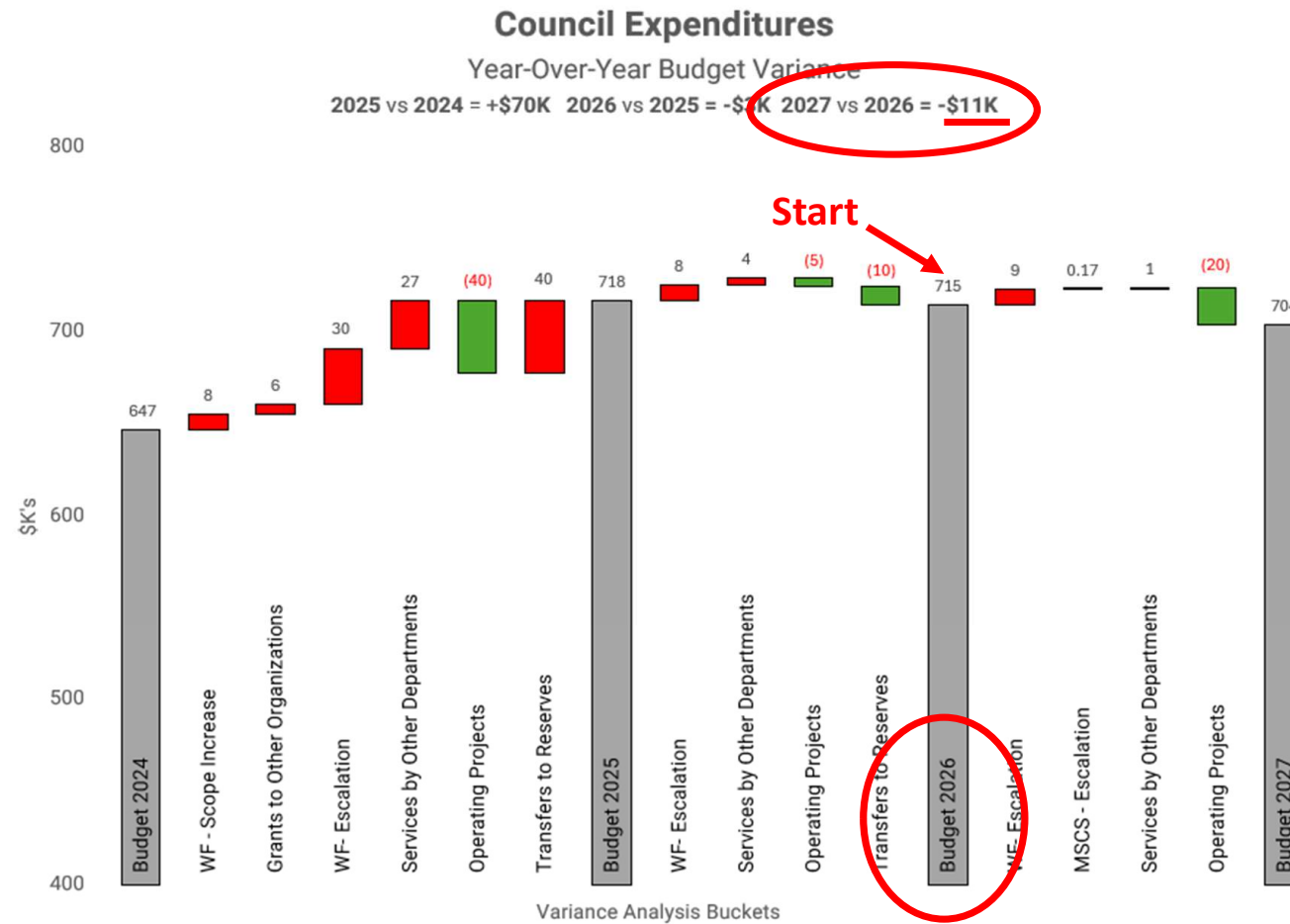
Decrease of \$3K between budget 2026 & 2025.



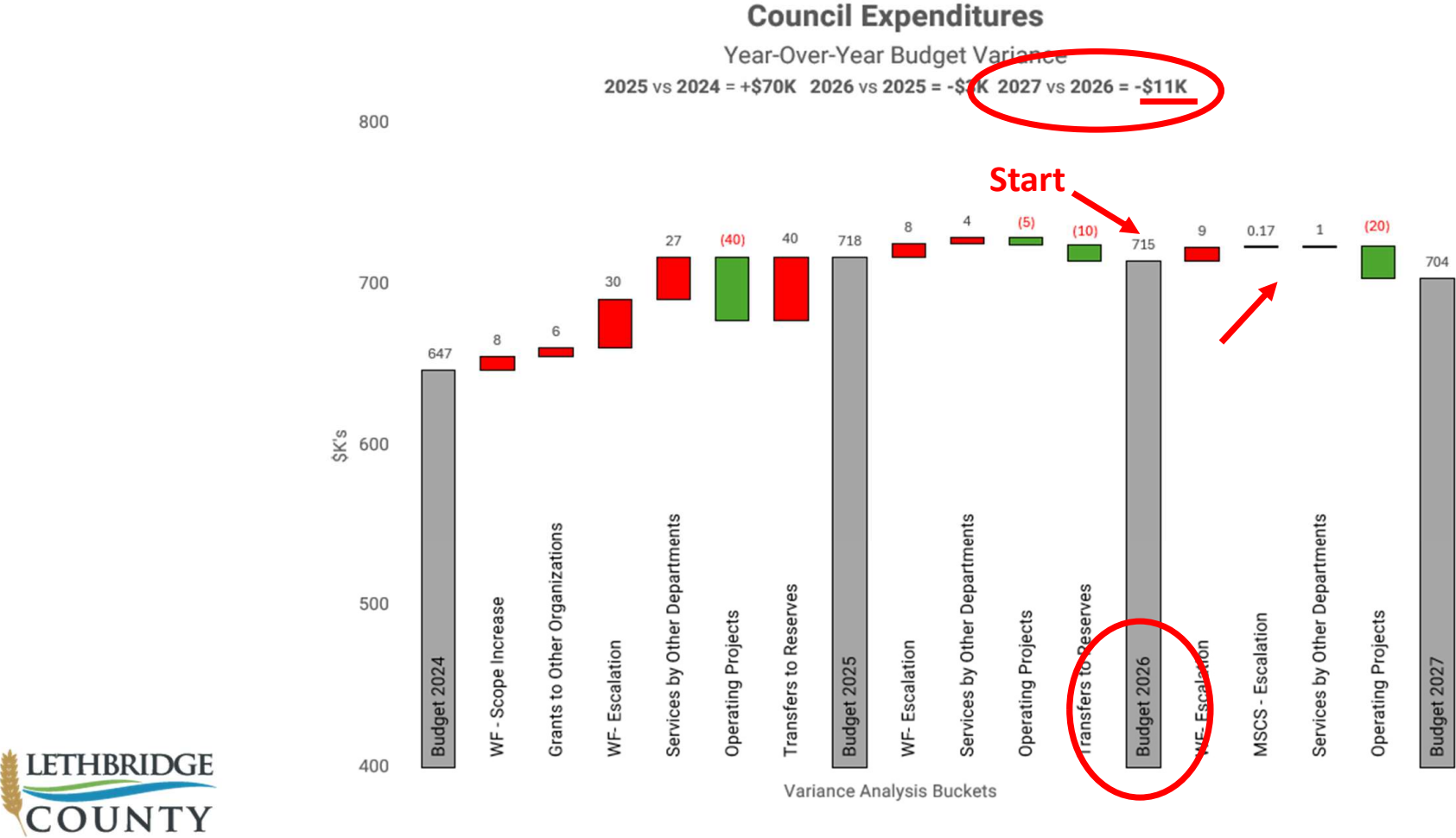
Then we bridge from budget 2026 to 2027.



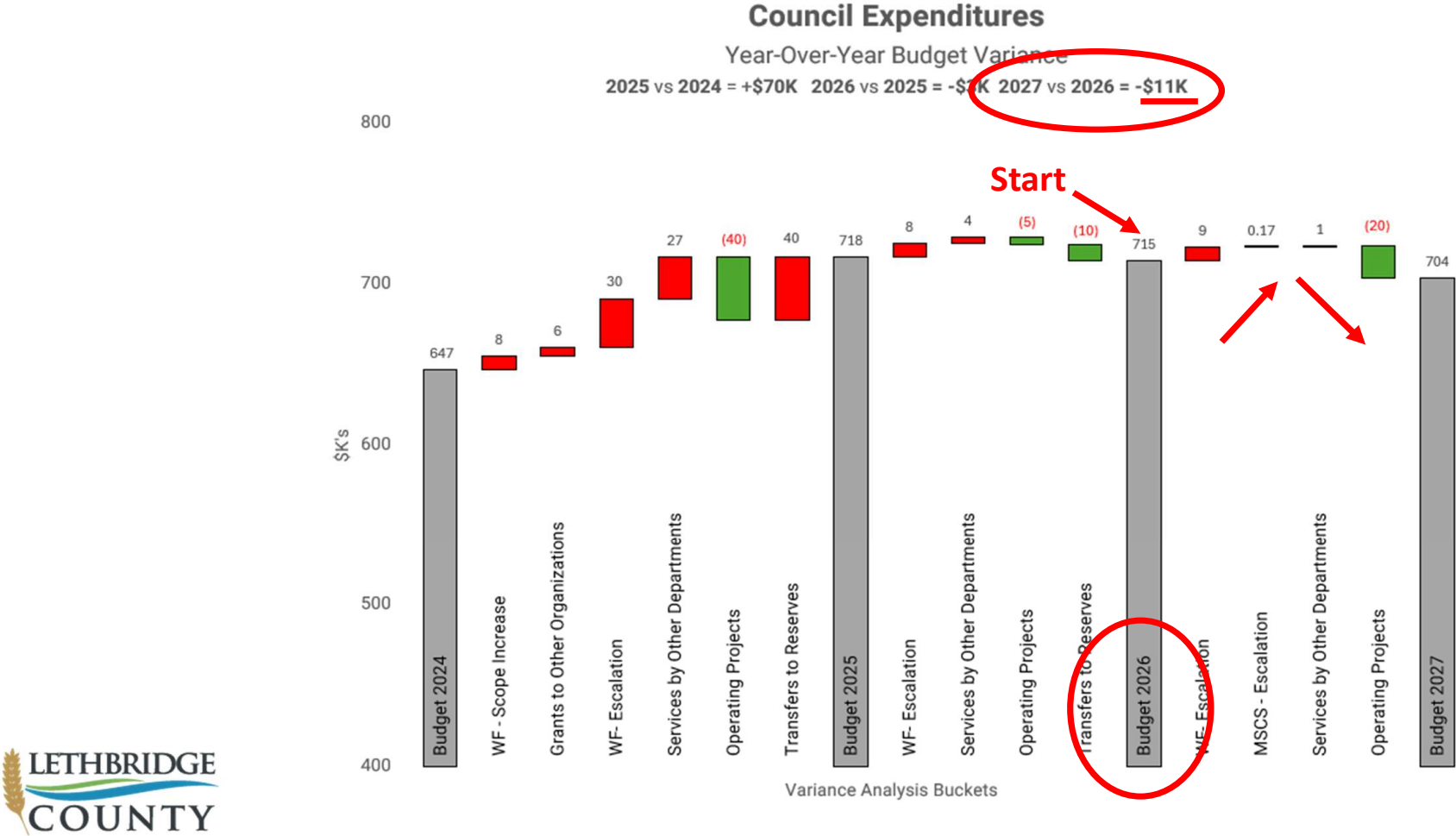
Start point is budget 2026.



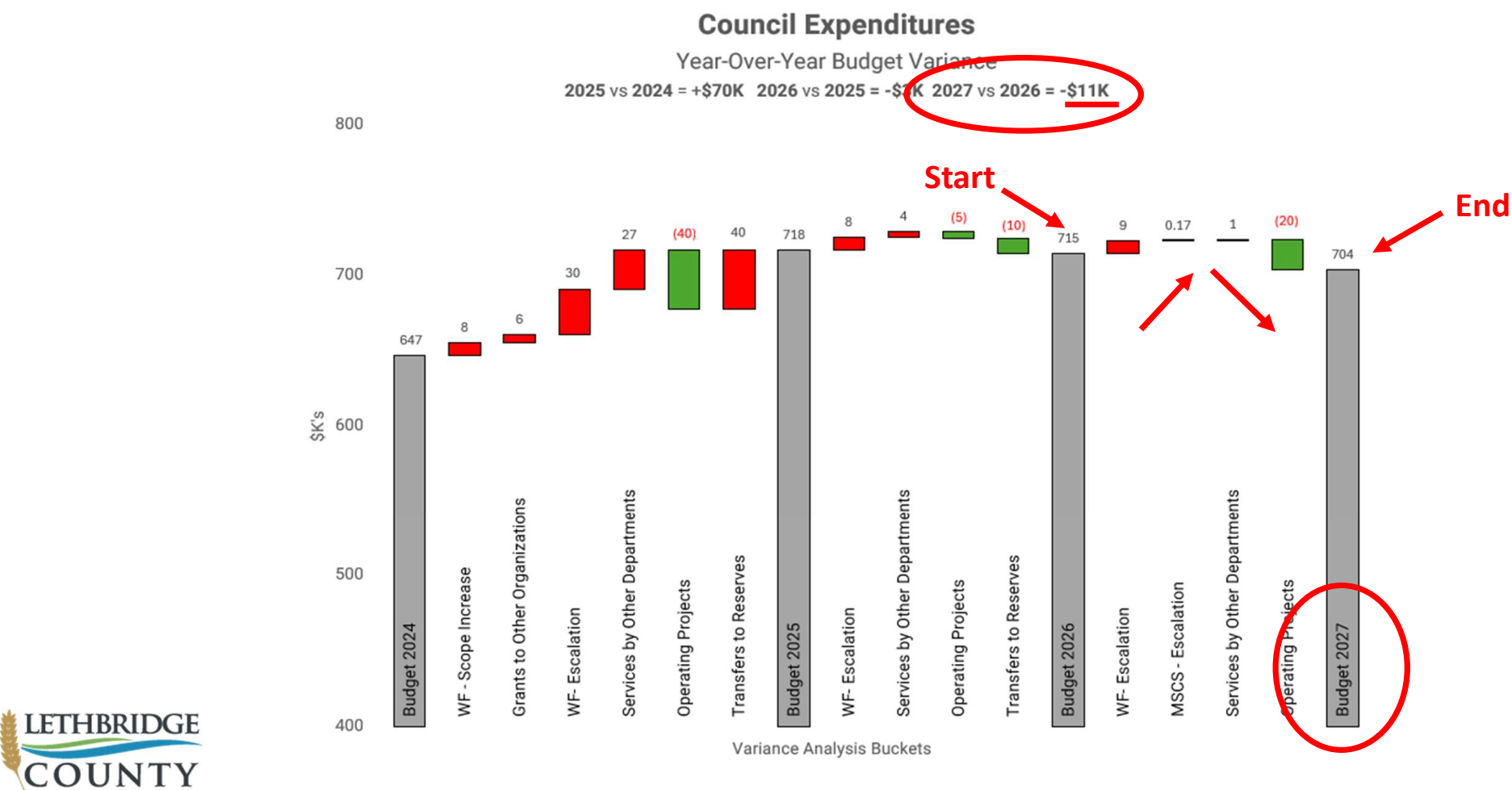
Red buckets indicate unfavourable changes in spend year over year.



Green buckets indicate favourable changes in spend year over year.



Decrease of \$11K between budget 2027 & 2026.



Questions ???