



2022 – 2024 OPERATING & 2022–2026 CAPITAL BUDGET DOCUMENT

TABLE OF CONTENTS

INTRODUCTION

Budget Document Guide	1
Budget Process	2-6
County Council	7
Organizational Chart	8

2022 – 2026 CONSOLIDATED BUDGET

Total Tax Support	10-11
Tax Support Impact Summary	12
Consolidated Operating & Capital Budgets	13-14

CAPITAL BUDGET

Capital Budget Summaries	16-20
Agricultural Services	21-23
Fleet Services	24-30
Infrastructure Services	31-44
Finance & Administration	45-47
Information Technology	48-52

OPERATING BUDGET

Operating Budget Summaries	54-60
Council	61-63
Executive Office	64-66
Municipal Services Departments	67-82
Infrastructure Services Department	83-85
Corporate Services Departments	86-92
Information Technology Department	93-96
Community Services Departments	97-106

*Lethbridge County
would like to
acknowledge County
Staff for their
contributions to this
report.*



*This Budget
Document has been
prepared and
compiled by the
Lethbridge County
Finance &
Administration
Department in
coordination with
Communications.*





BUDGET INTRODUCTION

BUDGET DOCUMENT GUIDE

This budget document has been developed as a resource for the citizens of Lethbridge County. The document provides information regarding the operations and capital priorities of the County through the budget, as well as describes how the County plans to carry out all service and infrastructure needs. The document also outlines Council's strategic pillars, goals and strategies and how those strategies have been or will be met.

Each of the sections listed will provide an overview of the municipal structure, budget, financial policies and an overall view of the County from an operational budgeted standpoint.

Lethbridge County's budget document provides the following to its readers:

❖ COUNCIL DIRECTION

The passing of the annual budget is one of the biggest decisions Council makes. The budget reflects a comprehensive annual review of operations determining the priorities, needs, service levels and goals of the County while also determining the appropriate funding sources for each. As with all municipalities, funding sources are limited and decisions around essential services and the needs of the County are made and reflected in the bottom line of the budget.

Additionally, the budget identifies capital requirements and is a planning tool for future capital priorities.

❖ FINANCIAL PLAN

The budget document establishes a basic guideline which the County uses to measure and control departmental expenditures, as well as track revenue amounts and sources.

❖ OPERATING GUIDE

The budget helps to identify the County's work plans for the year and to meet specific project goals. Each department has a budget which they present to Council and are responsible for once the budget has been passed.

❖ COMMUNICATION

The budget document is one of the means by which the County can communicate the financial decisions made by Council and the direction in which the County is headed. It also provides a summarized breakdown of each department and their service delivery.

The budget document has been arranged to provide information in a summary manner that assists the reader in understanding how and why the County budgets as it does.

The primary sections of the document are:

- ❖ INTRODUCTION
- ❖ CONSOLIDATED BUDGET
- ❖ CAPITAL BUDGET 2022 - 2026
 - CAPITAL BUDGETS BY DEPARTMENT
- ❖ OPERATING BUDGET 2022 -2024
 - OPERATING BUDGETS BY DEPARTMENTS
- ❖ APPENDIX
 - RESERVES ESTIMATES
 - DEBENTURE SUMMARY
 - ACCROYNMYS/GLOSSARY

BUDGET PROCESS

PUBLIC SECTOR BUDGETING

The Municipal Government Act requires that every municipality adopt both an annual operating and capital budget; property and business tax bylaws cannot be passed until both budgets have been adopted. Municipalities are not permitted to budget for a deficit. Budgets are a plan of the expenditures and revenues that take place over the course of the year.

The operating budget is a detailed estimate of how many funds the municipality requires in order to meet its ongoing financial obligations (such as providing programs and services to the citizens of the County). The capital budget identifies the amount of money that is required for the purchases or construction of fixed assets such as buildings, equipment, vehicles, water and sewer facilities, and land.

The two basic elements of any budget are the revenues and expenses. At Lethbridge County, revenues are derived primarily from taxes as well as grant funds, sales of goods and services, fines and penalties, return on investments, reserve transfers, etc. The County's operational expenses include all spending required to meet the level of services as set out by Council and capital expenditures as approved by Council.

There are three types of Government budgets:

<i>Budget Type</i>	<i>How it Works</i>
Balanced	Government revenue and expenditure are equal
Surplus	Anticipated revenues exceed the budgeted
Deficit	Anticipated expenditure is greater than revenues

Lethbridge County uses the balanced method of budgeting.

BUDGET DEVELOPMENT AND PROCESS

Lethbridge County's strategic plan, along with its operating and capital budgets serve as the financial direction for the County. The budget acts as the policy document for County Council to implement its goals and objectives.

County Council and Management participate in an annual Strategic Planning review each January. Previous strategies are assessed and Council's priorities for the next 3 year cycle are established. The first 12 months of the budget cycle are the main focus, with longer term strategies set within the context of the entire Strategic Planning document.

The annual Strategic Plan review is both a reaction and a tool for adapting to our changing environment (demographics, economy, and culture). An environmental scan analyzes our external and internal environment to allow us to better understand what is happening within

our borders. The environmental scan process involves gathering, discussing, and analyzing the County's external situation (economic, social, demographic, political, legal, technological, and international factors), the industry, and the internal organizational factors. Once the environmental scan is complete, the focus turns to strategic issues that the County is currently facing and could possibly face in the future.

After gaining a better understanding of the environment, the County creates a vision for the future within the context of change – a plan for the future that is characterized by sustainability, safety, and due diligence. Lethbridge County's Strategic Plan provides the means for us to adapt our services and activities to meet the changing needs in our environment.

The 2018 Strategic Plan approved by Council incorporates the following Mission and Vision statements and Core Values for the County, which are seen and followed throughout the budget. Strategic Planning takes place annually in January.



VISION

LETHBRIDGE COUNTY WILL ENDEAVOR TO PURSUE BALANCED AND SUSTAINABLE GROWTH IN CONJUNCTION WITH AN EVER-IMPROVING QUALITY OF LIFE WITHIN ONE OF CANADA'S GREATEST AGRICULTURAL COMMUNITIES.



MISSION

LETHBRIDGE COUNTY DELIVERS EFFECTIVE AND EFFICIENT SERVICES THROUGH STRONG LEADERSHIP AND EMPOWERED EMPLOYEES.

VALUES

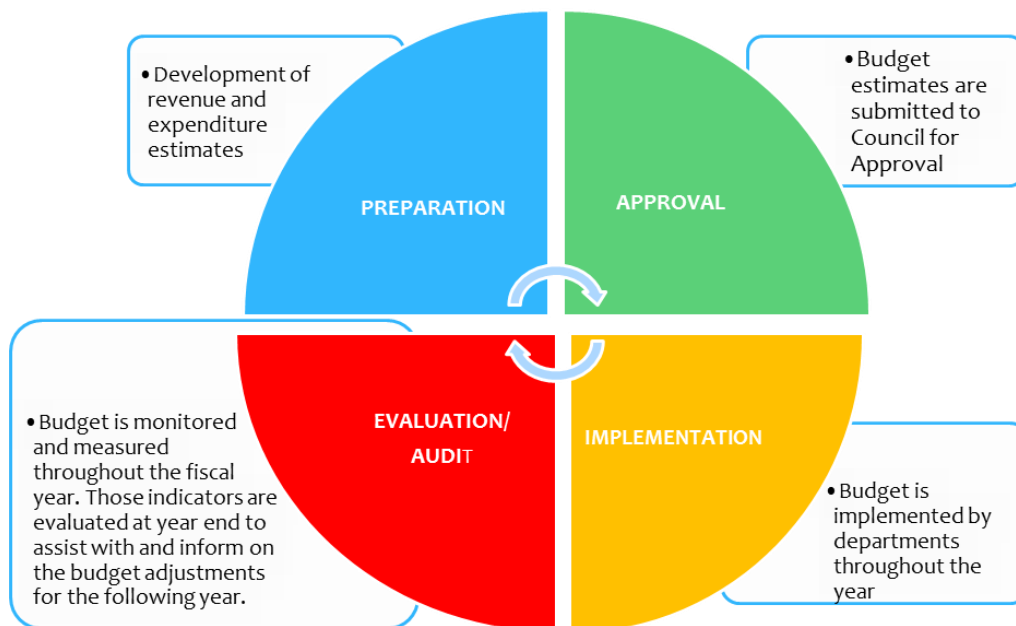
LISTENING
COMMUNICATION
FISCAL RESPONSIBILITY
STRONG RELATIONSHIPS

The next step of the budget process is preparation of budget documents.

Department managers create the County's initial budgets based on Council-approved strategic plans and priorities. Annual revenues and expenditures are estimated through an objective, analytical and conservative process. Budgets also consider the impacts of new projects on future years and the County's ability to fund those projects.

County staff has informally adopted the following budget methodology to use as a guide to assist with the budget process. The following diagram shows the budget process as four main sequential steps in the lifecycle of the County's annual budget.

Each step in the budget cycle is vital and requires constant review by all staff involved as well as County Council. The budget is more than just the accounting of revenues and expenses. It is a tool that the County uses as:



- A reflection of policy priorities of Council
- A financial Operating and Capital Plan
- A guide to set the spending limits for programs and service delivery by the County as approved by Council
- A tool for communicating to the citizens as to how tax dollars are being spent within the County

BUDGET PRIORITIES

Service levels are always a priority when reviewing and determining the budget. Throughout the preparation of the 2021 - 2023 Budget another high priority item for Council

was maintenance of the County's existing infrastructure and the incurring infrastructure deficit. The challenge, as always, remains in "doing more with less", understanding that planning and preparation for the future needs to be considered as well.

These types of items are addressed in more detail at the Annual Strategic Planning Session with Council and the Senior Management Team. They identify the County's priorities, needs and challenges and determine a plan of action that ties to the Mission, Vision and Goals of the County.

PUBLIC ENGAGEMENT

In the past, Lethbridge County hosted open houses specifically designed for public comment on the draft budget. However, attendance at the open houses was minimal, therefore the open houses no longer take place but there are public budget meetings held annually.

The County does continue to offer any and all public input into the budget. All County Council meetings are open to the public.

As part of the 2021 Budget Process, the County developed their first Budget Communications Document. This document provides information about municipal budgeting in an easy to read format, which is available on the County's website.



BUDGET APPROVAL

Administration prepares a three-year operating and five-year capital budget plan. The first year of the three-year budgets is accepted by Council while the second and future year budgets are adopted in principle. Multi-year budgeting enhances and improves the budget process by reinforcing a commitment to long-term fiscal health. Multi-year budgets also provide residents, businesses, and agencies with longer-term information regarding the County's programs and revenue requirements regarding taxes and rates.

The budgets are then presented to County Council for review and consideration. Any revisions required are made and the budget is brought forward to Council for their review until final approval.

Once the budget is passed by Council budget expenditures are governed through the Purchasing Policy, which was adopted in 2017 replacing the Cheque Register Policy. Should the County have any expenses in the year that may fall outside of the approved budget they are governed by this policy and a decision of Council is required. If an additional expenditure is approved along with an identified funding source the budget is not amended; this becomes an approved budget variance. Typically, after the budget is approved it would not be amended.

There are numerous moving parts and much participation that is involved in the Budget Process, with each step as important as the first in ensuring clearly identified and rationalized budget amendments from one year to the next.

Lethbridge County Council

Lethbridge County is governed by a Council of seven members: the Reeve, Deputy Reeve, and five Councillors. The current members of Council were elected for the 2021 - 2025 term.

Each Council member represents one of the seven Divisions within the County. Council members are elected within the division in which they reside to act as a representative of that specific division at the Council table.



REEVE
TORY CAMPBELL
DIVISION 2



DEPUTY REEVE
KLAAS VANDERVEEN
DIVISION 6



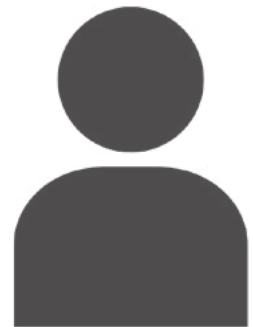
COUNCILLOR
LORNE HICKEY
DIVISION 1



COUNCILLOR
MARK SAYERS
DIVISION 3



COUNCILLOR
JOHN KUERBIS
DIVISION 4



COUNCILLOR
ERIC VAN ESSEN
DIVISION 5

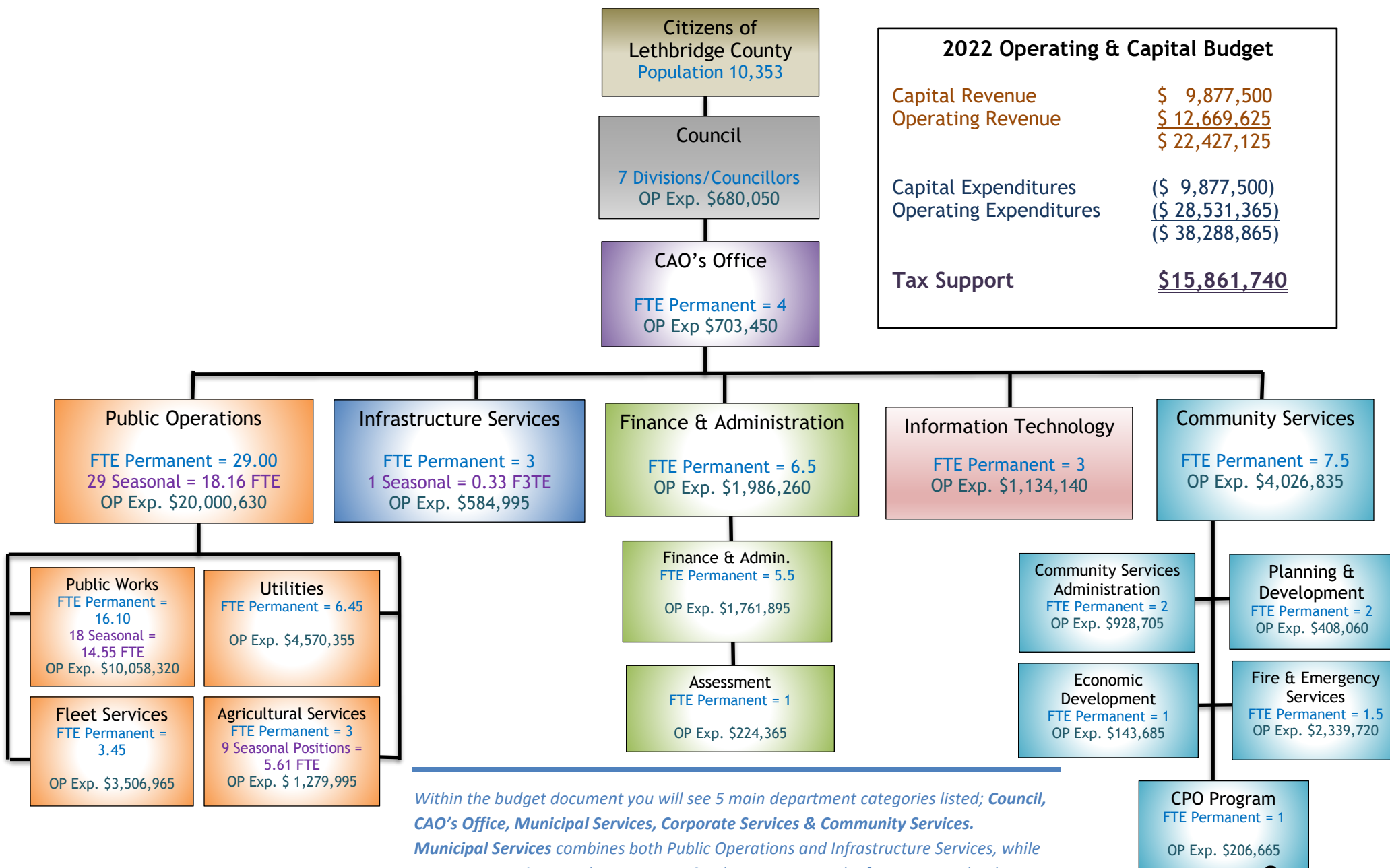


COUNCILLOR
MORRIS ZEINSTRA
DIVISION 7



Lethbridge County 2022 Organizational Chart

Total FTE is 71.49: **Permanent - 53 FTE, 27 Seasonal Positions - 18.49 FTE**



*Within the budget document you will see 5 main department categories listed; **Council, CAO's Office, Municipal Services, Corporate Services & Community Services.** **Municipal Services** combines both **Public Operations** and **Infrastructure Services**, while **Corporate Services** combines **Finance & Administration** and **Information Technology**.*

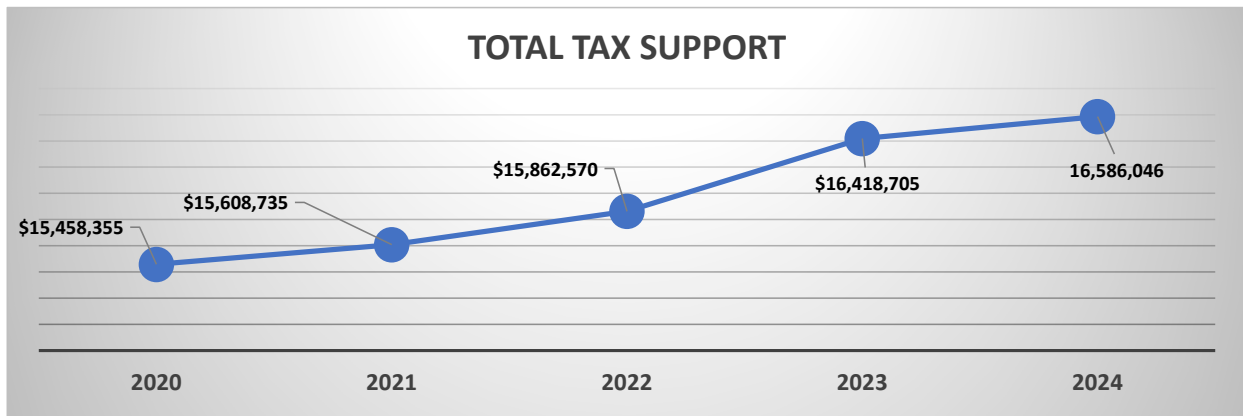
CONSOLIDATED BUDGET



TOTAL TAX SUPPORT - by Division

	2020	2021	2022	2023	2024
	TAX LEVY	TAX LEVY	APPROVED TAX LEVY	PLANNED TAX LEVY	PLANNED TAX LEVY
Council	649,525	646,620	665,050	663,730	669,120
CAO's Office	657,840	662,840	683,450	687,010	694,030
Municipal Services	10,055,930	10,119,400	10,355,535	10,453,260	10,693,638
Corporate Services	1,187,225	1,140,835	1,092,745	1,095,715	1,098,125
Community Services	2,907,835	3,039,040	3,065,790	3,360,379	3,431,133
Total Tax Support	15,458,355	15,608,735	15,862,570	16,260,094	16,586,046
<i>Percent Increase (Decrease) from previous year's budget</i>	<i>2.476%</i>	<i>0.973%</i>	<i>1.626%</i>	<i>2.506%</i>	<i>2.005%</i>

<u>Tax Increase after New Growth</u>					
increase over prior year's budget	\$ 373,475	\$ 150,380	\$ 253,835	\$ 397,524	\$ 325,952
projected growth	\$ (132,638)	\$ (133,553)	\$ (142,424)	\$ (142,424)	\$ (142,424)
net	\$ 240,837	\$ 16,827	\$ 111,411	\$ 255,100	\$ 183,528
<i>Percent Increase (Decrease) from previous year's budget</i>	<i>1.597%</i>	<i>0.109%</i>	<i>0.714%</i>	<i>1.608%</i>	<i>1.129%</i>

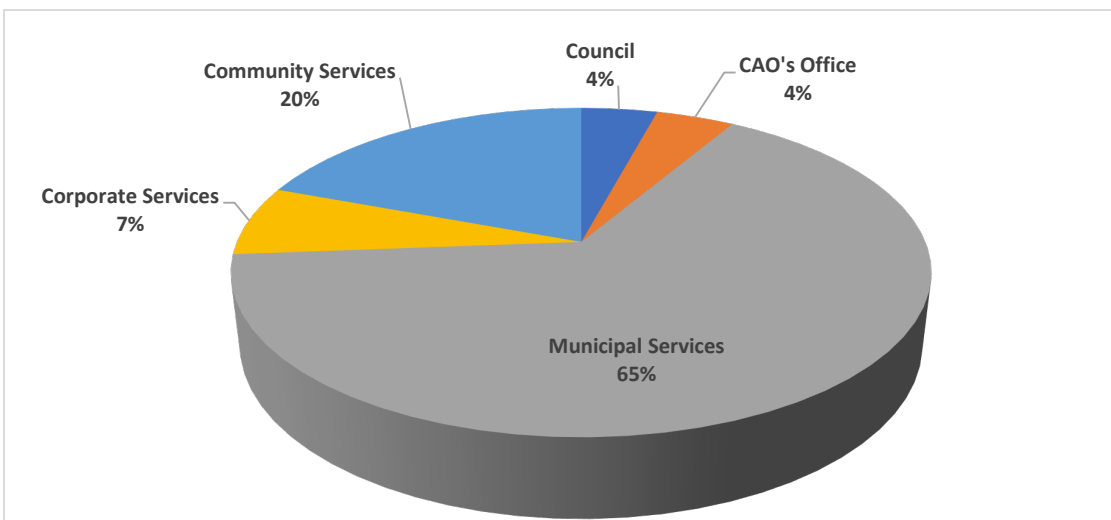


TOTAL TAX SUPPORT

~ by department

TAX SUPPORT - by department	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
Council	646,620	665,050	663,730	669,120
CAO's Office	662,840	683,450	687,010	694,030
Municipal Services Division				
Agricultural Services	992,610	1,023,495	1,039,020	1,054,028
Fleet Services	-	-	-	-
Public Works	8,221,235	8,422,120	8,503,560	8,723,690
Utilities	327,925	327,925	327,925	327,925
Infrastructure Services	577,630	581,995	582,755	587,995
	10,119,400	10,355,535	10,453,260	10,693,638
Corporate Services Division				
Assessment	213,030	199,865	201,495	203,850
Finance & Administration	927,805	892,880	894,220	894,275
Information Technology	-	-	-	-
	1,140,835	1,092,745	1,095,715	1,098,125
Community Services Division				
Community Services Administration	691,875	802,660	853,290	904,900
Economic Development	151,480	143,685	143,395	143,740
Planning & Development	312,870	258,060	255,590	260,090
CPO Program		121,665	118,580	121,745
Fire & Emergency Services Program	1,882,815	1,739,720	1,989,524	2,000,658
	3,039,040	3,065,790	3,360,379	3,431,133
Total Tax Support	15,608,735	15,862,570	16,260,094	16,586,046
Percent Increase (Decrease) from previous year's budget	0.973%	1.626%	2.506%	2.005%

2021 Tax Support by Division



2022 TAX SUPPORT IMPACT SUMMARY

	2021 Tax Support as approved	\$	15,608,735	
	2022 Approved Tax Support	\$	15,861,740	
	TOTAL TAX SUPPORT INCREASE	\$	253,005	1.621%
	LEGISLATED ADJUSTMENTS			
AG Services	AG Services Grant Funding Adjustment (increase from 2021)	\$	(91,000)	
Community Services	Recreation Funding Increase per Arbitration from 2021 budget	\$	96,250	
Public Works	BMTG Grant Funding Reduction (In-House Road Reconstruction)	\$	298,470	
Emergency Services	Provincial Policing Increase from 2021 to 2022	\$	117,030	
		\$	420,750	2.696%
	BUDGET ADDITIONS/CHANGES			
ALL DEPARTMENTS	Salary & Benefits Adjustment (includes 1.5% increase as applicable, 1 FTE Addition & benefit adjustments)	\$	93,450	
ALL DEPARTMENTS	Overall Department Adjustments (Utilities, Fuel, Insurance, overall budget review)	\$	107,990	
Council	Addition of Annual Transfer to Reserve for Future Election Costs	\$	5,000	
Administration	Municipal Intern Program (Year 1 estimate)	\$	37,500	
Information Technology	IT Rate Adjustment for equipment and financial software conversion transition costs	\$	24,860	
Information Technology	Data Processing/Software Increase (portion due to software conversion transition)	\$	90,375	
Emergency Services	Fire Service Agreements Adjustments	\$	75,430	
		\$	434,605	2.784%
	BUDGET EFFICIENCIES/COST SAVINGS			
Fleet	Fleet Rate Review Adjustments (includes Enterprise Program)	\$	(113,750)	
Administration	Municipal intern Program Grant Funding (Year 1 estimate)	\$	(30,000)	
Information Technology	Data Processing/Software Increase (portion due to software conversion transition) reserve funded	\$	(90,000)	
Planning & Development	Building & Development Permit Revenue Adjustment	\$	(43,600)	
Emergency Services	Emergency Services Proposed Fee Structure Changes	\$	(325,000)	
		\$	(602,350)	-3.859%
	TOTAL TAX SUPPORT INCREASE/DECREASE	\$	253,005	1.621%
	IMPACT ON BUDGET - SUMMARY			
	2021 Tax Support	\$	15,608,735	0.000%
	Legislated Adjustments	\$	420,750	2.696%
	Budget Additions/Changes	\$	434,605	2.784%
	Budget Efficiencies/Cost Savings	\$	(602,350)	-3.859%
	TOTAL	\$	15,861,740	1.621%
	TOTAL TAX SUPPORT INCREASE	\$	253,005	1.621%
	REVISED TAX SUPPORT INCREASE AFTER PROJECTED GROWTH		110,581	0.708%

CONSOLIDATED OPERATING & CAPITAL BUDGETS
~ by object code

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Grants	4,494,620	4,302,950	3,892,950	3,362,950
Sales of Goods & Services	4,093,380	4,625,605	4,676,620	4,728,695
Service Agreements	406,030	414,595	421,060	427,640
Services to Other Departments	4,426,130	4,337,240	4,372,120	4,472,530
Local Improvement Taxes & Requisitions	589,000	600,780	598,610	598,610
Fines and Penalties	245,000	285,000	285,000	285,000
Return on Investments	325,000	325,000	325,000	325,000
Debenutres & Other Revenue	372,530	367,360	369,530	369,530
Transfers from Reserves	4,133,220	4,092,595	5,998,300	6,501,535
Proceeds on Disposal of Retired Equipment	422,000	1,046,000	1,101,000	1,041,000
Market Access Network Program	2,150,000	2,150,000	2,150,000	2,150,000
Total Revenues	21,656,910	22,547,125	24,190,190	24,262,490
EXPENDITURES - by object code				
Capital Expenditures	9,215,000	9,877,500	11,555,000	11,535,000
Salaries, Wages & Benefits	8,183,150	8,276,600	8,358,250	8,393,234
Services by Other Departments	4,426,130	4,337,240	4,371,810	4,471,900
Materials, Supplies & Operating Costs	5,666,765	5,693,545	5,833,045	5,925,624
Operating Projects	221,600	135,000	65,000	65,000
Contracted & General Services	2,068,085	2,157,960	2,061,140	2,061,235
Emergency Service Agreements	1,648,030	1,840,490	2,093,060	2,100,710
Debenture Principal & Interest Costs	1,373,025	1,373,030	1,373,035	1,373,035
Regional Waste Requisition Expense	589,000	600,780	598,610	598,610
Grants to Other Organizations	288,990	299,645	300,575	300,575
Transfer to Reserves	3,585,870	3,817,905	3,840,760	4,023,615
Total Expenditures	37,265,645	38,409,695	40,450,286	40,848,540
TAX SUPPORT	(15,608,735)	(15,862,570)	(16,260,096)	(16,586,050)
<i>Previous Increase (Decrease) from previous year's budget</i>	<i>0.973%</i>	<i>1.626%</i>	<i>2.506%</i>	<i>2.005%</i>

CONSOLIDATED OPERATING & CAPITAL BUDGETS
~ by department

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Council	25,000	15,000	-	-
CAO's Office	20,000	20,000	20,000	20,000
Municipal Services				
Agricultural Services	414,500	256,500	406,500	256,500
Fleet Services	6,241,510	6,756,965	6,519,095	6,738,410
Public Works	1,886,570	1,636,200	1,676,200	1,636,200
Infrastructure Services	6,077,200	4,153,000	6,223,000	6,273,000
Utilities	4,139,085	4,242,430	4,297,660	4,354,020
Market Access Network Fund	-	2,150,000	2,150,000	2,150,000
	18,758,865	19,195,095	21,272,455	21,408,130
Corporate Services				
Assessment	23,750	24,500	24,500	24,500
Finance & Administration	837,615	996,515	834,015	804,015
Information Technology	1,343,780	1,334,140	1,075,440	1,040,130
	2,205,145	2,355,155	1,933,955	1,868,645
Community Services				
Community Services Administration*	125,000	126,875	128,780	130,715
Economic Development	-	-	-	-
Planning & Development	106,400	150,000	150,000	150,000
CPO Program	-	85,000	85,000	85,000
Fire & Emergency Services Program.	416,500	600,000	600,000	600,000
	647,900	961,875	963,780	965,715
Total Revenues	21,656,910	22,547,125	24,190,190	24,262,490
EXPENDITURES - by department				
Council	671,620	680,050	663,730	669,120
CAO's Office	682,840	703,450	707,010	714,030
Municipal Services				
Agricultural Services	1,407,110	1,279,995	1,445,520	1,310,528
Fleet Services	6,241,510	6,756,965	6,519,095	6,738,410
Public Works	10,107,805	10,058,320	10,179,760	10,359,890
Infrastructure Services	6,654,830	4,734,995	6,805,755	6,860,995
Utilities	4,467,010	4,570,355	4,625,585	4,681,945
Market Access Network Fund	-	2,150,000	2,150,000	2,150,000
	28,878,265	29,550,630	31,725,715	32,101,768
Corporate Services				
Assessment	236,780	224,365	225,995	228,350
Finance & Administration	1,765,420	1,889,395	1,728,235	1,698,290
Information Technology	1,343,780	1,334,140	1,075,440	1,040,130
	3,345,980	3,447,900	3,029,671	2,966,772
Community Services				
Community Services Administration*	816,875	929,535	982,070	1,035,615
Economic Development	151,480	143,685	143,395	143,740
Planning & Development	419,270	408,060	405,590	410,090
CPO Program	-	206,665	203,580	206,745
Fire & Emergency Services Program	2,299,315	2,339,720	2,589,525	2,600,660
	3,686,940	4,027,665	4,324,160	4,396,850
Total Expenditures	37,265,645	38,409,695	40,450,286	40,848,540
Tax Support	(15,608,735)	(15,862,570)	(16,260,096)	(16,586,050)
Percent Increase (Decrease) from previous year's budget	0.973%	1.626%	2.506%	2.005%

CAPITAL BUDGET

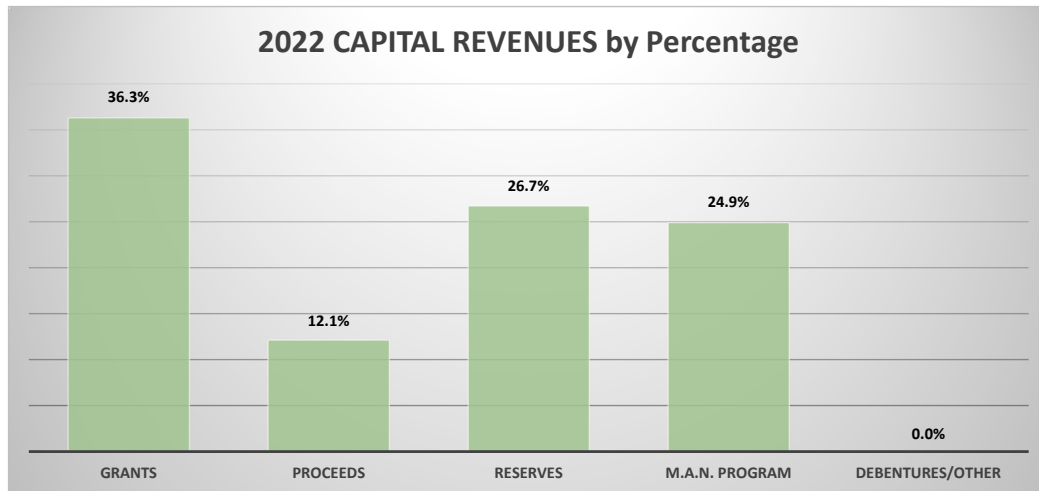


TOTAL CAPITAL BUDGET
~ by department

Capital Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
Grants	3,820,000	3,655,000	3,400,000	2,900,000	700,000	2,720,000
Proceeds on Disposal of Retired Equipment	422,000	1,046,000	1,101,000	1,041,000	1,162,000	1,148,000
Debentures/Other Revenue	-	-	-	-	-	-
Transfers from Reserves	2,823,000	3,026,500	4,904,000	5,444,000	2,834,000	2,175,000
Market Access Network Program	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Total Revenues	9,215,000	9,877,500	11,555,000	11,535,000	6,846,000	8,193,000
EXPENDITURES - by department						
Agricultural Services	160,000	-	150,000	-	-	150,000
Fleet Services	2,591,000	3,250,000	2,925,000	3,055,000	3,155,000	3,165,000
Public Works	-	-	-	-	-	-
Infrastructure Services	6,070,000	6,300,000	8,370,000	8,420,000	3,500,000	4,870,000
Utilities	-	-	-	-	-	-
Finance & Administration	38,000	127,500	-	-	125,000	-
Information Technology	356,000	200,000	110,000	60,000	66,000	8,000
Total Expenditures	9,215,000	9,877,500	11,555,000	11,535,000	6,846,000	8,193,000
Tax Support	-	-	-	-	-	-

CAPITAL REVENUES BY SOURCE



	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
Grants	3,820,000	3,655,000	3,400,000	2,900,000	700,000	2,720,000
Proceeds on Disposal of Retired Equipment	422,000	1,046,000	1,101,000	1,041,000	1,162,000	1,148,000
Debentures/Other Revenue	-	-	-	-	-	-
Transfers from Reserves	2,823,000	3,026,500	4,904,000	5,444,000	2,834,000	2,175,000
Market Access Network Program	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Total Revenues	9,215,000	9,877,500	11,555,000	11,535,000	6,846,000	8,193,000

REVENUE SOURCES – *Capital*

Lethbridge County Capital Budget is supported by several sources of revenue, which includes property taxes (tax support from the operating budget), grants, proceeds on disposal of retired equipment, transfers from reserves and other miscellaneous forms of income.

Grants

Lethbridge County receives grants from other levels of government. Conditional grants must be used as directed by the granting government, while unconditional grants can be used to fund general operations at the discretion of County Council.

Proceeds on Disposal of Retired Equipment

This is the amount that the item being replaced is estimated to be sold for. Sales of larger items are usually sold at an auction while smaller items are advertised and sold to the highest bidder.

Debentures/Other Revenue

This category includes any debentures that the County may take out to assist with the funding of a capital projects where no grant funding exists for the project. It also includes local improvement taxes, recovered costs, and other miscellaneous revenues.

Transfers from Reserves

Transfers from reserves are budgeted to offset capital projects where no grant funding exists for the project.

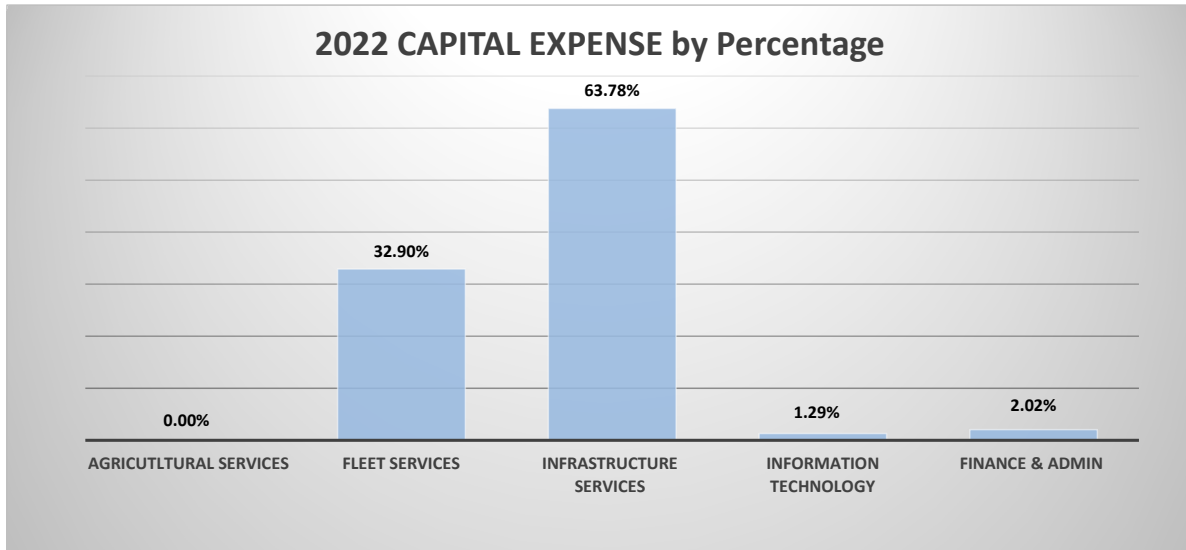
Transfer from Operating (Tax Support from the Operating Budget)

Property Taxes are assessed to residential, commercial, and industrial properties based on an assessment value of the property multiplied by a mill rate approved by County Council.

Market Access Network Fund

This would be a transfer from operating for funds that are collected through taxation of the Business and Community Aggregate Payment (CAP) Levy specific to the Market Access Network Projects such as heavy use roads and bridges, as determined by Council.

CAPITAL EXPENDITURES BY DEPARTMENT



	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
EXPENDITURES - by department						
Agricultural Services	160,000	-	150,000	-	-	150,000
Fleet Services	2,591,000	3,250,000	2,925,000	3,055,000	3,155,000	3,165,000
Infrastructure Services	6,070,000	6,300,000	8,370,000	8,420,000	3,500,000	4,870,000
Finance & Administration	38,000	127,500	-	-	125,000	-
Information Technology	356,000	200,000	110,000	60,000	66,000	8,000
Total Expenditures	9,215,000	9,877,500	11,555,000	11,535,000	6,846,000	8,193,000

**LETHBRIDGE COUNTY
CAPITAL BUDGET SUMMARY
2022 CAPITAL PROJECTS**

			SOURCES OF FUNDING									
			Grants									
Dept.	Project Name	Budget Request	MSI CAP	FGTF	STIP	MSP	Reserves	Local Improvement	Market Access Network Funds	MSI OP Grant	Proceeds on Equip./Land Disposal	Total
FLT-01	Replacement Divisional Grader	625,000					505,000				120,000	\$ 625,000
FLT-02	Replacement Divisional Grader	625,000					505,000				120,000	\$ 625,000
FLT-03	Replacement of FT-149 Case 9350 Tractor	500,000					470,000				30,000	\$ 500,000
FLT-04	Replacement of ASB Tractor 150HP	190,000					140,000				50,000	\$ 190,000
FLT-05	Forklift - Picture Butte Yard	100,000					95,000				5,000	\$ 100,000
FLT-06	Track Skid Steer - Construction	80,000					7,000				73,000	\$ 80,000
FLT-07	Replacement of 3 X PW/ASB Trucks 3/4 & 1 Tons	180,000					150,000				30,000	\$ 180,000
FLT-08	Replacement of ASB TA Spray Truck	230,000					220,000				10,000	\$ 230,000
FLT-09	Replacement of Fuel Pumps - PB and Coaldale	40,000					40,000				-	\$ 40,000
FLT-10	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	495,000					55,000				440,000	\$ 495,000
FLT-11	Enterprise Fleet Program - 1 X Crewcab 1 Ton Truck	60,000					5,000				55,000	\$ 60,000
FLT-12	Enterprise Fleet Program - 1 X SUV	55,000					5,000				50,000	\$ 55,000
FLT-13	Replacement of Skid Steer (Trade in EVCON)	70,000					7,000				63,000	\$ 70,000
IS-01	Horsefly Spillway - Southern Region Stormwater Committee	890,000	890,000									\$ 890,000
IS-02	RGE RD 21-1 Overlay (Corteva Road)	550,000	550,000									\$ 550,000
IS-03	Iron Springs Road Improvements (RR 20-4, Centre St, 1st St)	1,510,000	1,510,000									\$ 1,510,000
IS-05	Lafarge Raod Re-Alignment	600,000	600,000									\$ 600,000
IS-06	Water & Wastewater SCADA System Upgrades	600,000					600,000					\$ 600,000
MN-01	Bridge File #78397 Replacement	30,000							30,000			\$ 30,000
MN-02	Bridge File #79770 Replacement	350,000							350,000			\$ 350,000
MN-03	Transfer to MAN Hard Top Rds/Bridges Reserve	1,064,780							1,064,780			\$ 1,064,780
MN-04	Calcium Base Stabilization Debt Repayment	705,220							705,220			\$ 705,220
ADM-01	AFSC Washroom Upgrades	7,500					7,500					\$ 7,500
ADM-02	Elevator Upgrades	120,000					120,000					\$ 120,000
IT-01	Financial Software Conversion (Phs. 2)	200,000					95,000			105,000		\$ 200,000
												\$ -
TOTAL CAPITAL PROJECT REQUEST \$ 9,877,500			\$ 3,550,000	\$ -	\$ -	\$ -	\$ 3,026,500	\$ -	\$ 2,150,000	\$ 105,000	\$ 1,046,000	\$ 9,877,500
			\$ 3,550,000				\$ 6,327,500					\$ 9,877,500
TOTAL FUNDING PROGRAM												

2022 –2026 AGRICULTURAL SERVICES CAPITAL BUDGET

AGRICULTURAL SERVICES

Capital Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
R1 Grants	-	-	-	-	-	-
R2 Proceeds on Disposal of Retired Equipment	-	-	-	-	-	-
R3 Transfers from Municipal Reserve	160,000	-	150,000	-	-	150,000
Total Revenues	160,000	-	150,000	-	-	150,000
EXPENDITURES						
E1 Monarch Park Replacement	160,000	-	-	-	-	-
E2 Shaughnessy Park Upgrades	-	-	150,000	-	-	-
E3 Park Trail Upgrades (over 2 years)	-	-	-	-	-	150,000
Total Expenditures	160,000	-	150,000	-	-	150,000
Tax Support	-	-	-	-	-	-

Capital Budget- Agriculture Services

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2023				
Shaughnessy Park	The community playground in Shaughnessy would benefit from an upgrade in play equipment and amenities. The current equipment is underutilized.	The park will see increased function and usage.	\$150,000	Municipal Reserve: \$150,000
2026				
Park Trail Upgrades	Lethbridge County has trail systems in Broxburn, Mountain Meadows, Sunset Acres and Shaughnessy. Most of these trails have seen minimal upgrades over the past 25 years and are in need of additional surfacing material which include shale, limestone, or asphalt. Mountain Meadows in particular has 2 miles of shale surface that are in need of upgrades.	Upgrades to the park trails will help to reduce additional operating and maintenance.	\$150,000	Municipal Reserve: \$150,000

2022 –2026 FLEET SERVICES CAPITAL BUDGET

FLEET SERVICES

Capital Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
R1 Grants	-	-	-	-	-	-
R2 Proceeds on Disposal of Retired Equipment	422,000	1,046,000	1,101,000	1,041,000	1,162,000	1,148,000
R3 Transfers from Reserves	2,169,000	2,204,000	1,824,000	2,014,000	1,993,000	2,017,000
Total Revenues	2,591,000	3,250,000	2,925,000	3,055,000	3,155,000	3,165,000
EXPENDITURES						
E1 Equipment Purchases - replacements	1,865,000	3,210,000	2,925,000	3,055,000	3,155,000	3,165,000
E2 Equipment Purchases - new equipment	726,000	-	-	-	-	-
E3 Grader Sheds	-	-	-	-	-	-
E4 Facility Improvements	-	40,000	-	-	-	-
E5 Transfer to Reserve - Sale Proceeds*	-	-	-	-	-	-
Total Expenditures	2,591,000	3,250,000	2,925,000	3,055,000	3,155,000	3,165,000
Tax Support	-	-	-	-	-	-

**LETHBRIDGE COUNTY
FLEET BUDGET
2022 CAPITAL EQUIPMENT PURCHASES**

		SOURCES OF FUNDING			
Budget ID #	Project Name	Budget Request	Fleet Equipment Replacement Reserve	Proceeds on Sale of Equipment	Total
	<u>SCHEDULED REPLACEMENTS</u>				
22-FLT-01	Replacement Divisional Grader MG-032	625,000	505,000	120,000	\$ 625,000
22-FLT-02	Replacement Divisional Grader MG-036	625,000	505,000	120,000	\$ 625,000
22-FLT-03	Replacement of FT-149 Case 9350 Tractor	500,000	470,000	30,000	\$ 500,000
22-FLT-04	Replacement of ASB Tractor 150HP	190,000	140,000	50,000	\$ 190,000
22-FLT-05	Forklift - Picture Butte Yard	100,000	95,000	5,000	\$ 100,000
22-FLT-06	Track Skid Steer - Construction	80,000	7,000	73,000	\$ 80,000
22-FLT-07	Replacement of 3 X PW/ASB Trucks 3/4 & 1 Tons	180,000	150,000	30,000	\$ 180,000
22-FLT-08	Replacement of ASB TA Spray Truck	230,000	220,000	10,000	\$ 230,000
22-FLT-09	Replacement of Fuel Pumps - PB and Coaldale	40,000	40,000	-	\$ 40,000
	<u>VEHICLE REPLACEMENT PROGRAM</u>				
22-FLT-10	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	495,000	55,000	440,000	\$ 495,000
22-FLT-11	Enterprise Fleet Program - 1 X Crewcab 1 Ton Truck	60,000	5,000	55,000	\$ 60,000
22-FLT-12	Enterprise Fleet Program - 1 X SUV	55,000	5,000	50,000	\$ 55,000
22-FLT-13	Replacement of Skid Steer (Trade in EVCON)	70,000	7,000	63,000	\$ 70,000
					\$ -
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 3,250,000	\$ 2,204,000	\$ 1,046,000	\$ 3,250,000

**LETHBRIDGE COUNTY
FLEET BUDGET
2023 CAPITAL EQUIPMENT PURCHASES**

Budget ID #	Project Name	Budget Request	SOURCES OF FUNDING		Total
			Fleet Equipment Replacement Reserve	Proceeds on Sale of Equipment	
	<u>SCHEDULED REPLACEMENTS</u>				
23-FLT-01	Replacement Divisional Grader MG-037	625,000	475,000	150,000	\$ 625,000
23-FLT-02	Replacement Divisional Grader MG-038	625,000	475,000	150,000	\$ 625,000
23-FLT-03	Replacement of TR-138 Truck & Plow Equipment	325,000	295,000	30,000	\$ 325,000
23-FLT-04	Replacement of Spray Patching Truck	350,000	300,000	50,000	\$ 350,000
23-FLT-05	Replacement of 4 X PW/ASB Trucks 3/4 & 1 Tons	240,000	200,000	40,000	\$ 240,000
	<u>VEHICLE REPLACEMENT PROGRAM</u>				
23-FLT-06	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	495,000	55,000	440,000	\$ 495,000
23-FLT-07	Enterprise Fleet Program - 1 X Crewcab 1 Ton Truck	60,000	5,000	55,000	\$ 60,000
23-FLT-08	Enterprise Fleet Program - 1 X SUV	55,000	5,000	50,000	\$ 55,000
23-FLT-09	Replacement of Wheel Skid Steer (Trade in EVCON)	70,000	7,000	63,000	\$ 70,000
23-FLT-10	Replacement of Track Skid Steer (Trade in EVCON)	80,000	7,000	73,000	\$ 80,000
					\$ -
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 2,925,000	\$ 1,824,000	\$ 1,101,000	\$ 2,925,000
					\$ 2,925,000

**LETHBRIDGE COUNTY
FLEET BUDGET
2024 CAPITAL EQUIPMENT PURCHASES**

Budget ID #	Project Name	Budget Request	SOURCES OF FUNDING		Total
			Fleet Equipment Replacement Reserve	Proceeds on Sale of Equipment	
	<u>SCHEDULED REPLACEMENTS</u>				
24-FLT-01	Replacement Divisional Grader MG-039	650,000	500,000	150,000	\$ 650,000
24-FLT-02	Replacement of TR-154 Truck & Plow Equipment	325,000	295,000	30,000	\$ 325,000
24-FLT-03	Replacement of LD-111 JD 644K Wheel Loader	400,000	375,000	25,000	\$ 400,000
24-FLT-04	Replacement of PW Track Excavator	400,000	350,000	50,000	\$ 400,000
24-FLT-05	Replacement of 3 X PW/ASB Trucks 3/4 & 1 Tons	180,000	150,000	30,000	\$ 180,000
24-FLT-06	Replacement of ASB Tractor 175hp	200,000	150,000	50,000	\$ 200,000
24-FLT-07	Replacement of ASB Roadside Mower	70,000	60,000	10,000	\$ 70,000
24-FLT-08	Replacement of ASB Side Arm Mower	60,000	55,000	5,000	\$ 60,000
	<u>VEHICLE REPLACEMENT PROGRAM</u>				
24-FLT-09	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	495,000	55,000	440,000	\$ 495,000
24-FLT-10	Enterprise Fleet Program - 1 X Crewcab 1 Ton Truck	60,000	5,000	55,000	\$ 60,000
24-FLT-11	Enterprise Fleet Program - 1 X SUV	55,000	5,000	50,000	\$ 55,000
24-FLT-12	Replacement of Wheel Skid Steer (Trade in EVCON)	75,000	7,000	68,000	\$ 75,000
24-FLT-13	Replacement of Track Skid Steer (Trade in EVCON)	85,000	7,000	78,000	\$ 85,000
	TOTAL CAPITAL EQUIPMENT REQUEST	\$ 3,055,000	\$ 2,014,000	\$ 1,041,000	\$ 3,055,000
					\$ 3,055,000

**LETHBRIDGE COUNTY
FLEET BUDGET
2025 CAPITAL EQUIPMENT PURCHASES**

			SOURCES OF FUNDING			
Budget ID #	Project Name	Budget Request	Fleet Equipment Replacement Reserve	E.S. Contingency Reserve	Proceeds on Sale of Equipment	Total
	<u>SCHEDULED REPLACEMENTS</u>					
25-FLT-01	Replacement Divisional Grader MG-033	650,000	500,000	-	150,000	\$ 650,000
25-FLT-02	Replacement Divisional Grader MG-034	650,000	500,000	-	150,000	\$ 650,000
25-FLT-03	Replacement of Gravel Truck	190,000	160,000	-	30,000	\$ 190,000
25-FLT-04	Replacement of Dozer Engine and Undercarriage (Zero Hour Maint.)	300,000	300,000	-	-	\$ 300,000
25-FLT-05	Replacement of TL-031 & 131 Tandem Cross Gate Belly Dumps Lead	100,000	80,000	-	20,000	\$ 100,000
25-FLT-06	Replacement of TL-030A & 059A Tandem Cross Gate Belly Dumps	90,000	74,000	-	16,000	\$ 90,000
25-FLT-07	Replacement of TR185 Emergency Services Vehicle	90,000	85,000	40,000	5,000	\$ 130,000
25-FLT-08	Replacement of 2 X PW/ASB Trucks 3/4 & 1 Tons	120,000	100,000	-	20,000	\$ 120,000
25-FLT-09	Replacement of ASB Roadside Mower	70,000	60,000	-	10,000	\$ 70,000
25-FLT-10	Replacement of ASB Side Arm Mower	60,000	55,000	-	5,000	\$ 60,000
	<u>VEHICLE REPLACEMENT PROGRAM</u>					
25-FLT-11	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck	550,000	55,000	-	495,000	\$ 550,000
25-FLT-12	Enterprise Fleet Program - 1 X Crewcab 1 Ton Truck	65,000	5,000	-	60,000	\$ 65,000
25-FLT-13	Enterprise Fleet Program - 1 X SUV	60,000	5,000	-	55,000	\$ 60,000
25-FLT-14	Replacement of Wheel Skid Steer (Trade in EVCON)	75,000	7,000	-	68,000	\$ 75,000
25-FLT-15	Replacement of Track Skid Steer (Trade in EVCON)	85,000	7,000	-	78,000	\$ 85,000
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 3,155,000	\$ 1,993,000	\$ 40,000	\$ 1,162,000	\$ 3,195,000
						\$ 3,195,000

**LETHBRIDGE COUNTY
FLEET BUDGET
2026 CAPITAL EQUIPMENT PURCHASES**

			SOURCES OF FUNDING			
Budget ID #	Project Name	Budget Request	Fleet Equipment Replacement Reserve	Proceeds on Sale of Equipment	Total	
	<u>SCHEDULED REPLACEMENTS</u>					
26-FLT-01	Replacement Divisional Grader MG-040		650,000	500,000	150,000	\$ 650,000
26-FLT-02	Replacement Divisional Grader MG-041		650,000	500,000	150,000	\$ 650,000
26-FLT-03	Replacement of Dozer Engine and Undercarriage (Zero Hour Ma		300,000	300,000	-	\$ 300,000
26-FLT-04	Replacement of PW Padfoot Trailer		40,000	40,000	-	\$ 40,000
26-FLT-05	Replacement of 4 X PW/ASB Trucks 3/4 & 1 Tons		240,000	200,000	40,000	\$ 240,000
26-FLT-06	Replacement of TL-126 Tandem Cross Gate Trailer		50,000	40,000	10,000	\$ 50,000
26-FLT-07	Replacement of TL-099 Tri Axle Cross Gate Trailer		65,000	55,000	10,000	\$ 65,000
26-FLT-08	Replacement of ASB 3 Ton Spray Truck		250,000	230,000	20,000	\$ 250,000
26-FLT-09	Replacement of ASB Quad Spray Bikes		20,000	18,000	2,000	\$ 20,000
26-FLT-10	Replacement of ASB Roadside Mower		35,000	30,000	5,000	\$ 35,000
26-FLT-11	Replacement of ASB Side Arm Mower		30,000	25,000	5,000	\$ 30,000
	<u>VEHICLE REPLACEMENT PROGRAM</u>					
26-FLT-12	Enterprise Fleet Program - 11 X Crewcab 1/2 ton Truck		550,000	55,000	495,000	\$ 550,000
26-FLT-13	Enterprise Fleet Program - 1 X Crewcab 1 Ton Truck		65,000	5,000	60,000	\$ 65,000
26-FLT-14	Enterprise Fleet Program - 1 X SUV		60,000	5,000	55,000	\$ 60,000
26-FLT-15	Replacement of Wheel Skid Steer (Trade in EVCON)		75,000	7,000	68,000	\$ 75,000
26-FLT-16	Replacement of Track Skid Steer (Trade in EVCON)	85,000	7,000	78,000	\$ 85,000	
TOTAL CAPITAL EQUIPMENT REQUEST		\$ 3,165,000	\$ 2,017,000	\$ 1,148,000	\$ 3,165,000	
					\$ 3,165,000	

**2022 –2026 INFRASTRUCTURE SERVICES
CAPITAL BUDGET**

INFRASTRUCTURE SERVICES

Capital Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
R1 Grants	3,715,000	3,550,000	3,400,000	2,900,000	700,000	2,720,000
R2 Debenture/Other Revenue	-	-	-	-	-	-
R3 Transfers from Reserves	205,000	600,000	2,820,000	3,370,000	650,000	-
R4 Market Access Network Funds	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
	6,070,000	6,300,000	8,370,000	8,420,000	3,500,000	4,870,000
EXPENDITURES						
E1 Road Projects	3,410,000	2,660,000	2,820,000	2,270,000	1,350,000	2,720,000
E2 Drainage Projects	510,000	890,000	-	-	-	-
E3 Infrastructure Projects	-	600,000	3,400,000	4,000,000	-	-
E4 Bridge File Projects	700,000	380,000	350,000	700,000	-	300,000
E5 Transfer to Operating - Calcium Stabilization Debt	705,220	705,220	705,220	705,220	705,220	705,220
E6 Transfer to MAN Bridges/Paved Roads Reserve	744,780	1,064,780	1,094,780	744,780	1,444,780	1,144,780
	6,070,000	6,300,000	8,370,000	8,420,000	3,500,000	4,870,000
Tax Support	-	-	-	-	-	-

PUBLIC WORKS

Capital Budget

	2020 Approved Budget	2021* Planned Budget	2022 Planned Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget
REVENUES						
R1 Grants	3,100,000					
R2 Debenture/Other Revenue	-					
R3 Transfers from Reserves	1,000,000					
	4,100,000	-	-	-	-	-
EXPENDITURES						
E1 Road Projects	3,920,000					
E2 Drainage Projects	-					-
E3 Infrastructure Projects	180,000	-	-	-	-	-
E4 Municipal Building Projects	-	-	-	-	-	-
	4,100,000	-	-	-	-	-
Tax Support	-	-	-	-	-	-

** Public Works Capital Project management has been moved to the Infrastructure Department*

UTILITIES

Capital Budget

		2020 Approved Budget	2021* Planned Budget	2022 Planned Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget
REVENUES							
R1	Grants	-	-	-	-	-	-
R2	Debenture/Other Revenue	-	-	-	-	-	-
R3	Transfers from Reserves	100,000	-	-	-	-	-
	Total Revenues	100,000	-	-	-	-	-
EXPENDITURES							
E1	Airport West Residential Water Line	-	-	-	-	-	-
E2	Shaughnessy Infrastructure Upgrade - Phase 3	-	-	-	-	-	-
E3	Monarch Water Tower Demolition	100,000	-	-	-	-	-
	Total Expenditures	100,000	-	-	-	-	-
Tax Support		-	-	-	-	-	-

* Utilities Capital Project management has been moved to the Infrastructure Department

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2022				
Horsefly Spillway - Southern Regional Stormwater Committee	This project is the result of collaboration between multiple rural municipalities throughout southern Alberta to address regional stormwater drainage. The Horsefly spillway project will alleviate pressure from the main SMRID canal and divert water to the Old Man River just north of the Town of Taber through a series of constructed channels and outlets.	No operational impact.	\$890,000	Municipal Sustainability Initiative: \$890,000
Range Road 21-1 Overlay (Corteva Road) 1.2km	This includes an overlay of Range Road 21-1 between Highway 3 and Highway 512. An overlay is required to preserve the existing base structure before further deterioration occurs.	This will reduce maintenance efforts on this road and will extend its life.	\$550,000	Municipal Sustainability Initiative: \$550,000
Iron Springs Road Improvements (Rge Rd 20-4, Center Street, 1st st) 1.1km	This project will include upgrading the existing gravel road to the new Huntsville school to a paved standard, as well as the reconstruction of Center Street and a portion of 1 st Street in Iron Springs. Currently there is a Road Ban in place on Center St that impacts local businesses. The road will be upgraded to a standard that will only require seasonal bans.	This will reduce maintenance efforts on this road.	\$1,510,000	Municipal Sustainability Initiative: \$1,510,000

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2022				
Lafarge Road Re-Alignment 1.6km	This project consists of re-aligning of Twp Rd 9-5 in order to establish the road back within the right-of-way. Currently there are several locations where the road deviates from the right-of-way on to adjacent private property.	This will reduce the County's exposure to liability.	\$600,000	Municipal Sustainability Initiative: \$600,000
Water & Wastewater Supervisory Control and Data Acquisition (SCADA) system upgrades.	The current hardware that the SCADA system uses for all County water and wastewater pumping facilities requires upgrades. The existing Programmable Logic Controllers (PLC) and Human Machine Interface (HMI) are obsolete and in some cases, parts are not available. These upgrades will be completed over 2 years.	This will reduce the County's risk of hardware failure, and potential disruption to water, wastewater, and fire protection services.	\$600,000	Utility Reserve: \$600,000
Local Bridge Repair -78397	Bridge File 78397 is a twin culvert crossing located on Range Road 21-5, ½ mile north of Township Road 11-4. Last inspection pipe #1 received a '3' rating due to the nearly reverse curvature of the roof at rings 2&3. This resulted in a condition rating of 33.3. This requires the installation of steel struts to support and stabilize the roof from any further deflections.	This will reduce maintenance costs.	\$30,000	Bridges and Paved Roads Reserve: \$30,000

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

Local Bridge Replacement - 79770	Bridge File 79770 is located on Range Road 19-4. The current bridge is a single arch culvert that was constructed in 1984 and has a barrel rating of 3 and overall condition rating of 33.3. This project will include the replacement with a single culvert. STIP Funding will be applied for.	This will reduce maintenance costs.	\$350,000	Bridges and Paved Roads Reserve: \$350,000
Calcium Base Stabilization Debt Repayment	Annual debt payment for debenture borrowing to complete the Calcium Base Stabilization project in 2018.	The debt payment is fully funded through the Market Access Network funds.	\$705,220	Market Access Network Funding and Community Aggregate Payment Levy: \$705,220
Market Access Network - Reserve Transfer	Annual transfer to reserves to fund hard top and bridge file replacements.		\$1,064,780	Market Access Network Funding and Community Aggregate Payment Levy: \$1,064,780

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2023				
South Park Lake Road Overlay 6.4km	This project includes the overlay of 6.4 km of Park Lake road with asphalt to eliminate the permanent Road Ban.	This project should alleviate pressure of the adjacent road network.	\$950,000	Municipal Sustainability Initiative: \$900,000 Bridges and Paved Roads Reserve: \$50,000
RAVE Industrial Park Infrastructure Upgrades - Phase 2	This project is a continuation of the previous phase, and will upgrade the existing industrial park with full water and sewer service and paved roads with curbs and gutters.	This will reduce maintenance efforts and flooding issues within the industrial park.	\$3,400,000	Federal Gas Tax Fund Grant: \$2,000,000 Municipal Sustainability Initiative: \$500,000 Bridges and Paved Roads Reserve: \$900,000
Range Road 21-1 Reconstruction (McNally Road) 1.7km	This project includes the reconstruction of Range Road 21-2 from Oak Ave to Township Road 8-2 (1.7km) to an 8-9m wide surface. The existing road is well beyond its lifecycle and has deteriorated significantly. Due to the amount of acreages along this road and the McNally Community Center there are higher than average traffic volumes on this section of road.	This will reduce maintenance efforts on this road and will extend its life.	\$1,870,000	Bridges and Paved Roads Reserve: \$1,870,000

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

Local Bridge Replacement - 79597	Bridge File 79597 is located on Range Road 20-5 north of Township Road 10-2. The current bridge is a single span standard bridge constructed in 1973 with a condition rating of 55.5 with recommended replacement in 2022. STIP Funding will be applied for.	This will reduce maintenance costs.	\$350,000	Bridges and Paved Roads Reserve: \$350,000
Calcium Base Stabilization Debt Repayment	Annual debt payment for debenture borrowing to complete the Calcium Base Stabilization project in 2018.	The debt payment is fully funded through the Market Access Network funds.	\$705,220	Market Access Network Funding and Community Aggregate Payment Levy: \$705,220
Market Access Network - Reserve Transfer	Annual transfer to reserves to fund hard top and bridge file replacements.		\$1,094,780	Market Access Network Funding and Community Aggregate Payment Levy: \$1,094,780

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2024				
Shaughnessy Infrastructure Upgrades - Phase 4	This project includes the construction of new roadways, sidewalks, storm ponds, sanitary sewer lines and modifications to the existing lagoon transfer structures in Shaughnessy.	This will reduce maintenance efforts in Shaughnessy.	\$4,000,000	Municipal Sustainability Initiative: \$1,000,000 Federal Gas Tax Fund Grant: \$1,900,000 Bridges and Paved Roads Reserve: \$780,000 Utility Reserve: \$320,000
Westview Road Reconstruction 2.2km	This project includes the reconstruction of Township Road 10-0A from Highway 3 to the Palliser School Entrance (2.2km) to a 9.0 m wide surface. The existing road surface is well beyond its lifecycle and has deteriorated significantly. Regular crack sealing and patching are required to maintain this road for the residential and school traffic.	This will reduce maintenance efforts on this road and will extend its life.	\$2,270,000	Bridges and Paved Roads Reserve: \$2,270,000

Capital Budget- Infrastructure Services

CAPITAL PROJECTS

Local Bridge Replacement - 79599 and 79600	Both bridges are located at the intersection of Range Road 20-3 and Township Road 10-2 and are single span standard bridges that cross an irrigation canal. They were constructed in 1974 (79599) and 1961 (79600) and both have a condition rating of 33.3 with recommended replacements in 2024. By replacing these bridges at the same time, the County will realize savings in construction and engineering costs.	This will reduce maintenance costs.	\$700,000	Bridges and Paved Roads Reserve: \$700,000
Calcium Base Stabilization Debt Repayment	Annual debt payment for debenture borrowing to complete the Calcium Base Stabilization project in 2018.	The debt payment is fully funded through the Market Access Network funds.	\$705,220	Market Access Network Funding and Community Aggregate Payment Levy: \$705,220
Market Access Network - Reserve Transfer	Annual transfer to reserves to fund hard top and bridge file replacements.		\$744,780	Market Access Network Funding and Community Aggregate Payment Levy: \$744,780

Capital Budget- Market Access Network

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2025				
Range Road 21-1 Overlay (Howe Road) 4.4km	This roadway includes an overlay of 4.4km of Range Road 21-1 between Highway 512 and Highway 4. This roadway is starting to show signs of distress through cracking. An overlay is required to preserve the existing base structure before further deterioration occurs.	This will reduce maintenance efforts on this road and will extend its life.	\$1,060,000	Municipal Sustainability Initiative: \$410,000 Bridges and Paved Roads Reserve: \$650,000
Mountain Meadows Micro-Surfacing 1.4km	This project consists of applying a Micro-surfacing layer on the existing asphalt road network within the subdivision. The existing roads are oxidizing and have extensive cracking throughout, but the structure seems to be holding up well. A Micro-surfacing will fill in all the cracks and any undulation and leave a smooth, defect free surface.	This will reduce maintenance efforts on this road and will extend its life.	\$290,000	Municipal Sustainability Initiative: \$290,000
Calcium Base Stabilization Debt Repayment	Annual debt payment for debenture borrowing to complete the Calcium Base Stabilization project in 2018.	The debt payment is fully funded through the Market Access Network funds.	\$705,220	Market Access Network Funding and Community Aggregate Payment Levy: \$705,220

Capital Budget- Market Access Network

CAPITAL PROJECTS

Market Access Network - Reserve Transfer	Annual transfer to reserves to fund hard top and bridge file replacements.		\$1,444,780	Market Access Network Funding and Community Aggregate Payment Levy: \$1,444,780
PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2026				
Township Road 9-2 Overlay 4.8km	This project includes an overlay to Township Road 9-2 from 43 rd st to the Broxburn Road. This road is showing deterioration through cracking and oxidation of the surface and will require an overlay to preserve the subgrade structure.	This will reduce maintenance efforts on this road and will extend its life.	\$1,640,000	Municipal Sustainability Initiative: \$1,640,000
Range Road 21-1 Cement Stabilization & Double Chip Seal (McNally Road) 3.2km	This project consists of a cement stabilization and double chip seal to Range Road 21-1 from Township Road 8-0 to 8-2. Currently the existing road is in fair condition and has had extensive maintenance in the past few years.	This will reduce maintenance efforts on this road.	\$1,080,000	Federal Gas Tax Fund Grant: \$1,080,000
Local Bridge Replacement - 79834	Bridge File 79834 is located on Township Road 9-4. The current bridge is a single arch culvert that was constructed in 1975 and has an overall condition rating of 44.4. This project will include the replacement of a single culvert or culvert liner.	This will reduce maintenance costs.	\$300,000	Bridges and Paved Roads Reserve: \$300,000

Capital Budget- Market Access Network

CAPITAL PROJECTS

Market Access Network - Reserve Transfer	Annual transfer to reserves to fund hard top and bridge file replacements.		\$1,144,780	Market Access Network Funding and Community Aggregate Payment Levy: \$1,144,780
Calcium Base Stabilization Debt Repayment	Annual debt payment for debenture borrowing to complete the Calcium Base Stabilization project in 2018.	The debt payment is fully funded through the Market Access Network funds.	\$705,220	Market Access Network Funding and Community Aggregate Payment Levy: \$705,220

2022 –2026

FINANCE & ADMINISTRATION

CAPITAL BUDGET

FINANCE & ADMINISTRATION

Capital Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
R1 Grants	-	-	-	-	-	-
R2 Transfers from Reserves	38,000	127,500	-	-	125,000	-
R# Debenture/Other Revenues	-	-	-	-	-	-
Total Revenues	38,000	127,500	-	-	125,000	-
EXPENDITURES						
E1 Replace Shipping/Receiving Outer Doors	10,000	-	-	-	-	-
E2 Replace Office Blinds	28,000	-	-	-	-	-
E3 AFSC Washroom Upgrades	-	7,500	-	-	-	-
E4 Admin. Building Elevator Repairs	-	120,000	-	-	-	-
E5 Roof Covering Replacement	-	-	-	-	125,000	-
Total Expenditures	38,000	127,500	-	-	125,000	-
Tax Support	-	-	-	-	-	-

Capital Budget- Finance & Administration

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2022				
AFSC Washroom Upgrades	The bathrooms on the second floor are completely original from 1975 and have reached the end of their useful life, requiring upgrading.	This will increase the useful life of these bathrooms	\$7,500	Building Reserve: \$7,500
Elevator Upgrades at Lethbridge Administration Building	The elevator controller and door operator are original and obsolete. There have been multiple failures over the past couple years, in some cases people were trapped in.	This will reduce maintenance costs and ensure safe operation.	\$120,000	Building Reserve: \$120,000
2025				
Roof Coverings Replacement at Lethbridge Administration Building	The roof coverings in and around the A/C units are approaching the end of their useful life. 15 A/C units and existing sheet shingles will be removed and replaced.	This will reduce future maintenance costs.	\$125,000	Building Reserve: \$125,000

2022 –2026 INFORMATION TECHNOLOGY CAPITAL BUDGET

INFORMATION TECHNOLOGY

Capital Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget
REVENUES						
R1 Grants	105,000	105,000	-	-	-	-
R2 Transfers from Reserves	251,000	95,000	110,000	60,000	66,000	8,000
Total Revenues	356,000	200,000	110,000	60,000	66,000	8,000
EXPENDITURES						
E1 Main Office Server 1 Replacement	-	-	55,000	-	-	-
E2 Main Office Server 2 Replacement	-	-	55,000	-	-	-
E3 iPad Pro's for Council	16,000	-	-	-	16,000	-
E4 GIS Plotter Replacement	-	-	-	-	15,000	-
E6 Records Management System	65,000	-	-	-	-	-
E7 Financial Software Conversion	200,000	200,000	-	-	-	-
E8 Digital Aerial Orthographic Program	60,000	-	-	60,000	-	-
E9 GIS Data Server Replacement	15,000	-	-	-	-	-
E10 Recover Server Replacement	-	-	-	-	20,000	-
E11 Microphone System Replacement	-	-	-	-	15,000	-
E12 Server Room Replace Air Conditioning Unit	-	-	-	-	-	8,000
Total Expenditures	356,000	200,000	110,000	60,000	66,000	8,000
Tax Support	-	-	-	-	-	-

Capital Budget- Information Technology

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2022				
Financial Software Conversion - Phase 2	The new system will replace the current aging, expensive one. It will be user friendly and more compatible with other software systems presently in place with enhanced support and security. Cost savings will be realized with the new system, which will run parallel with the existing system for one to two years.	This will reduce lower annual maintenance costs.	\$200,000	Municipal Sustainability Initiative Grant: \$105,000 Tax Equalization Reserve: \$95,000
2023				
Main Office Server 1 Replacement	A scheduled 4-year replacement of the internal main server utilized by the Lethbridge and branch offices and provides access to various network services.	This will reduce unscheduled and additional maintenance costs.	\$55,000	IT Capital Reserve: \$55,000
Main Office Server 2 Replacement	A scheduled 4-year replacement of the internal main server utilized by the Lethbridge and branch offices and provides access to various network services.	This will reduce unscheduled and additional maintenance costs.	\$55,000	IT Capital Reserve: \$55,000

Capital Budget- Information Technology

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2024				
Digital Aerial Orthographic Update	A scheduled 3-year replacement of Orthographic photos. \$20,000 is added annually to reserves to fund this project.	Accurate photography provides a precise reference tool that enhances the understanding of any project area.	\$60,000	IT Capital Reserve: \$60,000
2025				
Recover Server Replacement	Replacement of Recover Server based on a 4-year replacement schedule. The Server is designed to enhance productivity for Backup Disaster and Recovery.	This will reduce unscheduled and additional maintenance costs.	\$20,000	IT Capital Reserve: \$20,000
GIS Plotter Replacement	Replacement of GIS Plotter based on a 5-year replacement schedule. The GIS Plotter is designed to enhance productivity for GIS maps.	This will reduce unscheduled and additional maintenance costs.	\$15,000	IT Capital Reserve: \$15,000

Capital Budget- Information Technology

CAPITAL PROJECTS

PROJECT NAME	PROJECT DESCRIPTION	OPERATIONAL IMPACT	PROJECT COST	FUNDING SOURCE(S)
2025				
Microphone System Replacement in Council Chambers	Replacement of the microphone system in Council Chambers to assist with Council meetings. This is on a 10-year scheduled replacement plan.	This will reduce unscheduled and additional maintenance costs.	\$15,000	IT Capital Reserve: \$15,000
Tablets for Council	Scheduled replacement of Councillor digital tablet devices. Tablet devices are provided to Councillors for the purpose of accessing the County's digital system, to conduct business and stay connected with citizens and the County.	This will reduce unscheduled and additional maintenance costs.	\$16,000	IT Capital Reserve: \$8,000 Council Discretionary Reserve: \$8,000
2026				
Server Room Air Conditioning Unit	Scheduled replacement of the server room air conditioning unit. Server rooms need more cooling power to prevent servers from overheating, which can lead to system failure.	Preventing service outages, and better efficiency and performance.	\$8,000	IT Capital Reserve: \$8,000

OPERATING BUDGET



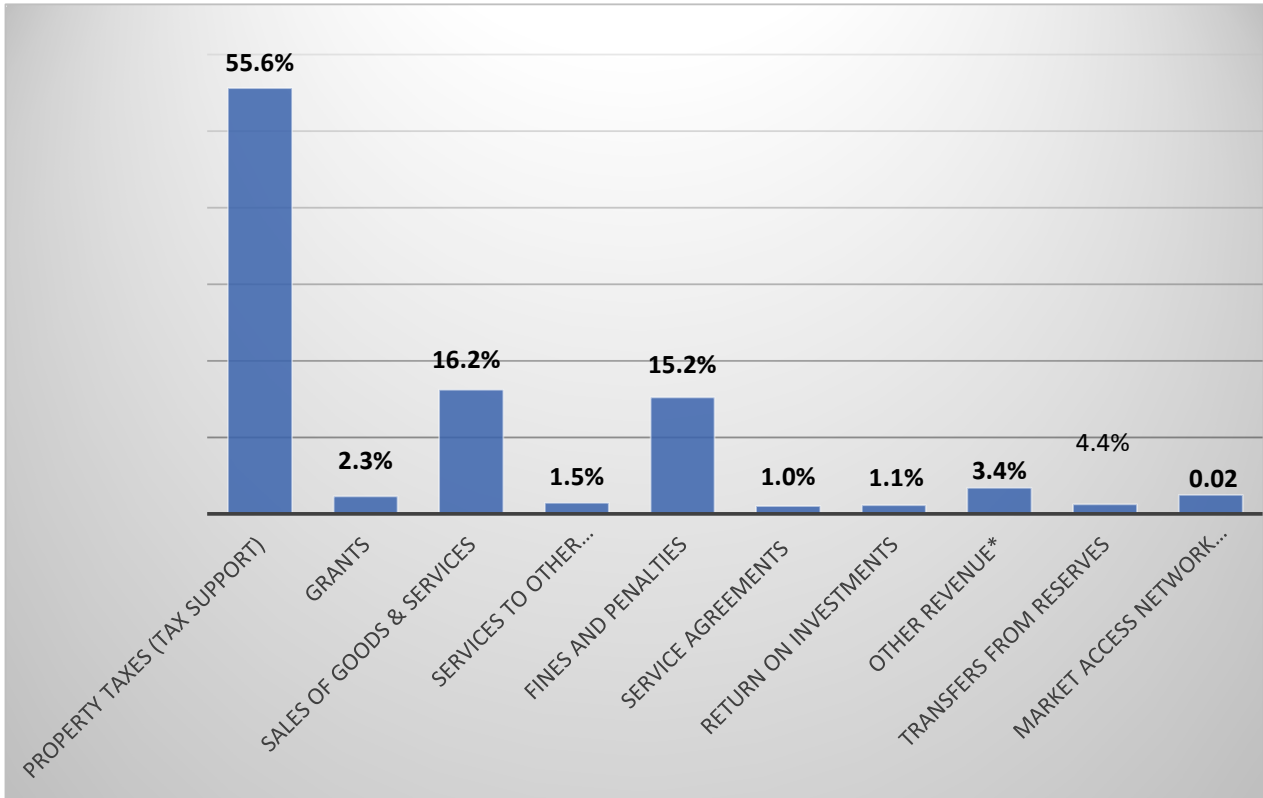
TOTAL OPERATING BUDGET
~ by department

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Council	25,000	15,000	-	-
Executive Office	20,000	20,000	20,000	20,000
Public Operations				
Agricultural Services	254,500	256,500	256,500	256,500
Fleet Services	3,650,510	3,506,965	3,594,095	3,683,410
Public Works	1,886,570	1,636,200	1,676,200	1,636,200
Utilities	4,139,085	4,242,430	4,297,660	4,354,020
Infrastructure Services	7,200	3,000	3,000	3,000
	9,937,865	9,645,095	9,827,455	9,933,130
Corporate Services				
Assessment	23,750	24,500	24,500	24,500
Finance & Administration	799,615	869,015	834,015	804,015
Information Technology	987,780	1,134,140	965,440	980,130
	1,811,145	2,027,655	1,823,955	1,808,645
Community Services				
Community Services Administration	125,000	126,875	128,780	130,715
Economic Development	-	-	1	2
Planning & Development	106,400	150,000	150,000	150,000
CPO Program		85,000	85,000	85,000
Fire & Emergency Services Program.	416,500	600,000	600,000	600,000
	647,900	961,875	963,781	965,717
Total Revenues	12,441,910	12,669,625	12,635,191	12,727,492
EXPENDITURES - by department				
Council	671,620	680,050	663,730	669,120
executive Office	682,840	703,450	707,010	714,030
Municipal Services				
Agricultural Services	1,247,110	1,279,995	1,295,520	1,310,528
Fleet Services	3,650,510	3,506,965	3,594,095	3,683,410
Public Works	10,107,805	10,058,320	10,179,760	10,359,890
Utilities	4,467,010	4,570,355	4,625,585	4,681,945
Technical Services	584,830	584,995	585,755	590,995
	20,057,265	20,000,630	20,280,715	20,626,768
Corporate Services				
Assessment	236,780	224,365	225,995	228,350
Finance & Administration	1,727,420	1,761,895	1,728,235	1,698,290
Information Technology	987,780	1,134,140	965,440	980,130
	2,951,980	3,120,400	2,919,670	2,906,770
Community Services				
Community Services Administration	816,875	929,535	982,070	1,035,615
Economic Development	151,480	143,685	143,395	143,740
Planning & Development	419,270	408,060	405,590	410,090
CPO Program		206,665	203,580	206,745
Fire & Emergency Services Program.	2,299,315	2,339,720	2,589,525	2,600,660
	3,686,940	4,027,665	4,324,160	4,396,850
Total Expenditures	28,050,645	28,532,195	28,895,285	29,313,538
Tax Support	(15,608,735)	(15,862,570)	(16,260,094)	(16,586,046)
Before Growth Percent Increase (Decrease) from previous year's budget	0.973%	1.626%	2.506%	2.005%
After Growth Percent Increase (Decrease)	0.109%	0.714%	1.608%	1.129%

TOTAL OPERATING BUDGET
~ by object code

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Grants	674,620	647,950	492,950	462,950
Sales of Goods & Services	4,093,380	4,625,605	4,676,620	4,728,695
Service Agreements	406,030	414,595	421,060	427,640
Services to Other Departments	4,426,130	4,337,240	4,372,120	4,472,530
Other Revenue	372,530	367,360	369,530	369,530
Local Improvement Taxes & Requisitions	589,000	600,780	598,610	598,610
Fines and Penalties	245,000	285,000	285,000	285,000
Return on Investments	325,000	325,000	325,000	325,000
Transfers from Reserves	605,000	360,875	389,080	352,315
Market Access Network Revenue Transfer	705,220	705,220	705,220	705,220
Total Revenues	12,441,910	12,669,625	12,635,190	12,727,490
EXPENDITURES - by object code				
Salaries, Wages & Benefits	8,183,150	8,276,600	8,358,250	8,393,234
Services by Other Departments	4,426,130	4,337,240	4,371,810	4,471,900
Materials, Supplies & Operating Costs	5,666,765	5,693,545	5,833,045	5,925,624
*Operating Projects	221,600	135,000	65,000	65,000
Contracted & General Services	2,068,085	2,157,960	2,061,140	2,061,235
Emergency Service Agreements	1,648,030	1,840,490	2,093,060	2,100,710
Debenture Principal & Interest Costs	1,373,025	1,373,030	1,373,035	1,373,035
Regional Waste Requisition Expense	589,000	600,780	598,610	598,610
Grants to Other Organizations	288,990	299,645	300,575	300,575
Transfers to Reserves	3,585,870	3,817,905	3,840,760	4,023,615
Total Expenditures	28,050,645	28,532,195	28,895,285	29,313,538
Tax Support	(15,608,735)	(15,862,570)	(16,260,095)	(16,586,048)
Percent Increase (Decrease) from previous year's budget	0.973%	1.626%	2.506%	2.005%
After Growth Percent Increase (Decrease)	0.109%	0.714%	1.608%	1.129%

2022 Operating Revenues by Source



	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Property Taxes (Tax Support)	15,608,735	15,862,570	16,260,094	16,586,046
Grants	674,620	647,950	492,950	462,950
Sales of Goods & Services	4,093,380	4,625,605	4,676,620	4,728,695
Service Agreements	406,030	414,595	421,060	427,640
Services to Other Departments	4,426,130	4,337,240	4,372,120	4,472,530
Fines and Penalties	245,000	285,000	285,000	285,000
Return on Investments	325,000	325,000	325,000	325,000
Other Revenue*	961,530	968,140	968,140	968,140
Transfers from Reserves	605,000	360,875	389,080	352,315
Market Access Network Transfer from Capital	705,220	705,220	705,220	705,220
Total Revenues	28,050,645	28,532,195	28,895,284	29,313,536

* Includes Local Improvement Taxes, Road Agreements, misc revenues

REVENUE SOURCES - Operating

Lethbridge County's Operating Budget is supported by several sources of revenue, which includes property taxes (tax support), grants, sales of goods & services, fines & penalties, and other forms of income.

Municipal Property Taxes (Tax Support)

Property Taxes are assessed to residential, commercial, and industrial properties based on an assessment value of the property multiplied by a mill rate approved by County Council. Property taxes are a major revenue source and account for 51% of the 2014 total revenue estimate of \$26.4 million. The taxation requirement is estimated to increase annually by both growth and inflation.

Government Grants

Lethbridge County receives grants from other levels of government. Conditional grants must be used as directed by the granting government, while unconditional grants can be used to fund general operations at the discretion of County Council.

Sales of Goods & Services

Included in this category are all fees that are charged to customers based on usage. Examples include fees for subdivision and development fees, custom work charges, passenger facility fees, building rental fees, water & wastewater charges, fuel sale, etc.

Service Agreements

Includes revenues received from various agreements and Memorandums of Understanding related to the Utility Department and operating and monitoring water systems.

Services to Other Departments (Internal Recoveries)

Revenue received from inter-departmental charge backs. The largest and most common internal recovery is for vehicles and equipment usage. IT support costs are also included in this category.

Fines & Penalties

This category includes revenue received for fines collected by the Province on the County's behalf and penalties on late payment of taxes.

Return on Investments

This includes interest earned on investments.

Other Revenue

This category includes local improvement taxes, recovered costs, and other miscellaneous revenues.

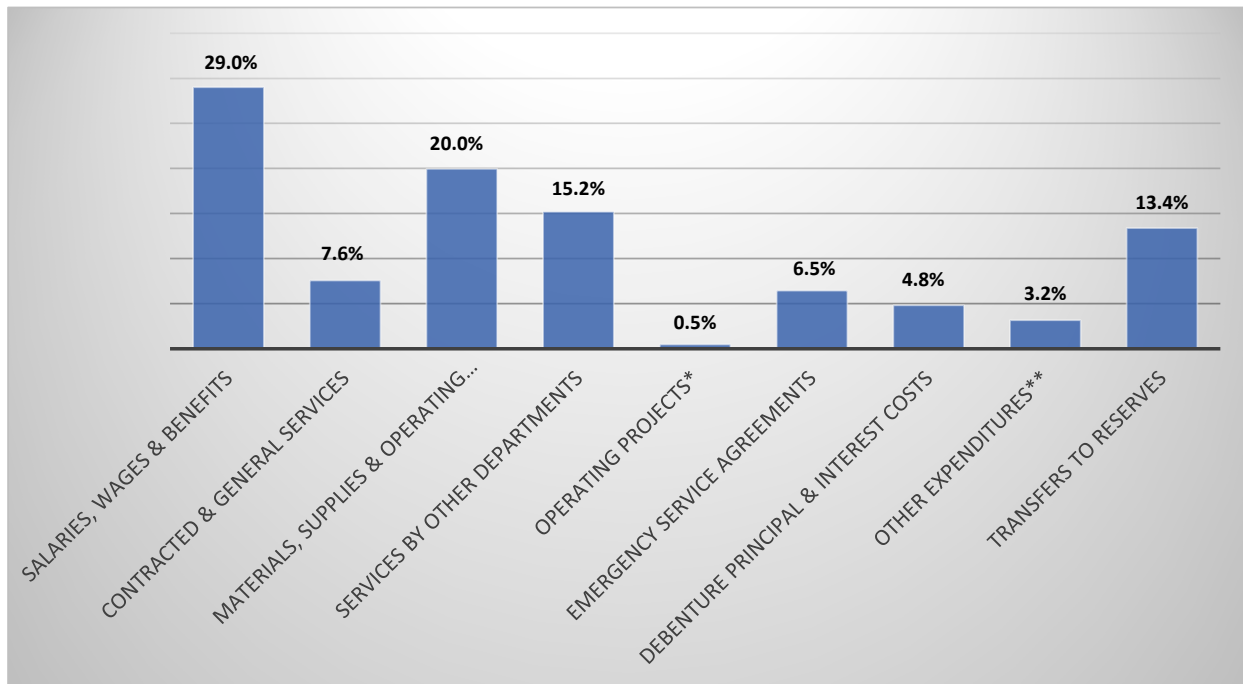
Transfers from Reserves

Transfers from reserves are budgeted to offset one-time operating expenditures such as the Municipal Election, Small renovations, Non-capital purchases, etc.

Market Access Network Revenue Transfer

Transfer of funds received through the Market Access Network (Business Tax), to cover the annual debenture payment related to the Haul Route Network.

2022 Operating Expenditures by Source



EXPENDITURES - by object code

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
Salaries, Wages & Benefits	8,183,150	8,276,600	8,358,250	8,393,234
Contracted & General Services	2,068,085	2,157,960	2,061,140	2,061,235
Materials, Supplies & Operating Costs	5,666,765	5,693,545	5,833,045	5,925,624
Services by Other Departments	4,426,130	4,337,240	4,371,810	4,471,900
Operating Projects*	221,600	135,000	65,000	65,000
Emergency Service Agreements	1,648,030	1,840,490	2,093,060	2,100,710
Debenture Principal & Interest Costs	1,373,025	1,373,030	1,373,035	1,373,035
Other Expenditures**	877,990	900,425	899,185	899,185
Transfers to Reserves	3,585,870	3,817,905	3,840,760	4,023,615
Total Expenditures	28,050,645	28,532,195	28,895,285	29,313,538

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

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

EXPENDITURES – *by Object Code*

Salaries, Wages & Benefits

Lethbridge County's primary responsibility is to provide services to its citizens. Therefore, the majority of its expenditures, approximately 19.75% (as per the 2017 budget), consist of salaries, wages & benefits for the employees who provide those services. This category includes all negotiated contract increases in pay rates, new positions and merit increases. Also included are pensions, employment insurance, professional development, WCB, health care costs, etc.

Contracted & General Services

This represents external professional services for audit, legal, engineering, communications, etc. Janitorial costs, insurance premiums and damage claims are also in this category.

Materials, Supplies & Operating Costs

This represents variety of goods, such as operating and program supplies, gas & oil, sand, salt & gravel, chemicals and equipment and vehicle parts required by Lethbridge County to provide services to the community. It also includes the electricity, telephone, natural gas and water, wastewater & solid waste charges.

Services by Other Departments (Internal Charges)

Expenditures charged from inter-departmental charge. The largest and most common internal recovery is for vehicles and equipment usage. IT support costs are also included in this category.

Operating Projects

Included in this category is the funding transferred to FCSS and other outside agencies such as the Chinook Arch Library. One-time operating expenditures are also included in this category such as the Lethbridge North County Potable Water Co-Op project, Integrated Development Study, Land Use By-Law development, etc.

Emergency Service Agreement

Included in the category are the service agreements with Coalhurst, Lethbridge, Picture Butte, Coaldale, Nobleford and Barons to provide emergency services to Lethbridge County.

Debenture Principal and Interest

Required debt payments on outstanding long-term debentures are included in this category.

Other Expenditures

This includes Lethbridge Regional Waste requisitions, Airport Enhanced Marketing Initiative costs, customs costs, and grants to other organizations.

Transfers to Reserves

Operating budgeted transfers to reserves include funding for capital and operating reserve contributions.

**COUNTY OF LETHBRIDGE
OPERATING PROJECTS BUDGET FUNDING
2022 BUDGET**

			SOURCES OF FUNDING					
			Grants			Other		
Dept	Project Name	Budget Request	BMTG (MSI)	AG OP	MSI OP	Tax Support	Reserve	Total
OPERATING PROJECTS								
EXEC	Employee Recognition Night	20,000					20,000	\$ 20,000
F&A	Property Assessment Overview	35,000			35,000			\$ 35,000
IT	Records Management Document Scanning	30,000			30,000			\$ 30,000
P&D	Planning & Development Studies/Projects	5,000				5,000		\$ 5,000
P&D	Industrial/Commercial Land Use Strategy Update	5,000				5,000		\$ 5,000
ES	Director of Emergency Management Contract	40,000				40,000		\$ 40,000
TOTAL OP PROJECT REQUEST			\$ -	\$ -	\$ 65,000	\$ 50,000	\$ 20,000	\$ 135,000
ANNUAL OPERATING PROGRAMS/PROJECTS								
ASB	Combined AG Servies & Environmental Stream Operations	214,000		214,000				\$ 214,000
PW	Gravel Road Reconstruction	248,950	248,950					\$ 248,950
TOTAL OTHER PROJECT REQUEST			\$ 248,950	\$ 214,000	\$ -			\$ 462,950



Council

2022-2024 Operating Budget

COUNCIL

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Transfers from Reserves	25,000	15,000	-	-
Total Revenues	25,000	15,000	-	-
EXPENDITURES				
E1 Salaries, Wages & Benefits	344,800	359,000	362,835	366,715
E2 Contracted & General Services	115,450	127,070	112,165	112,270
E3 Services by Other Departments	96,370	98,980	93,730	95,135
E4 * Operating Projects	25,000	-	-	-
E5 Grants to Other Organizations	90,000	90,000	90,000	90,000
E6 Transfers to Reserves	-	5,000	5,000	5,000
Total Expenditures	671,620	680,050	663,730	669,120
Total Tax Support	(646,620)	(665,050)	(663,730)	(669,120)
<i>Increase (Decrease)</i>	<i>-0.45%</i>	<i>2.85%</i>	<i>-0.20%</i>	<i>0.81%</i>
<i>from previous year's budget</i>	<i>(2,905)</i>	<i>18,430</i>	<i>(1,320)</i>	<i>5,390</i>

* OPERATING PROJECTS BREAKDOWN				
Election Costs (Reserve funds)	25,000	-	-	-
Provincial Government Lobbying Efforts	-	-	-	-
Total Expenditures	25,000	-	-	-
Tax Support Required (included above)	-	-	-	-

COUNCIL – BUDGET SUMMARY

2022

REVENUES

R1 - *Transfer from Tax Equalization Reserve to fund portion of 2022 Strategic Planning Session.*

EXPENSES

E1 - *Increase to Salaries and Wages to align with 1.5% (COLA) with CUPE agreement.*

E2 - *Increase for 2022 Strategic Planning Session .*

E3 - *Increase to Services by Other Departments to offset IT Costs related to Council.*

E4 - *No Operating Projects are budgeted for 2022*

E5 - *Costs for funding requests to council, including Bursary Program and annual Community Hall Funding Program of \$80,000.*

E6 - *Addition of \$5,000 annual transfer to reserve to fund future Municipal Election Costs*

2023

REVENUES

R1 - *No revenue funds required.*

EXPENSES

E1 - *Increase in Salaries and Wages of 1% (COLA)*

E2 - *Reduction in expenses for 2023 Strategic Planning, some inflationary increases included for insurance, etc.*

E3 - *Services by Other Departments to offset IT Costs, decrease due to software transition.*

E4 - *No Operating Projects identified.*

E5 - *Costs for funding requests to council, including Bursary Program and Community Hall Funding Program of \$80,000.*

E6 - *Addition of \$5,000 annual transfer to reserve to fund future Municipal Election Costs*

2024

REVENUES

R1 - *No revenue funds required.*

EXPENSES

E1 - *Increase in Salaries and Wages of 1% (COLA)*

E2 - *Slight increase in Travel and Subsistence to account for some inflation*

E3 - *Services by Other Department, inflationary increase included*

E4 - *No Operating Projects identified.*

E5 - *Costs for funding requests to council, including Bursary Program and Community Hall Funding Program of \$80,000*

E6 - *Addition of \$5,000 annual transfer to reserve to fund future Municipal Election Costs*



Executive Office

2022-2024 Operating Budget

EXECUTIVE OFFICE

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Transfers from Reserves	20,000	20,000	20,000	20,000
Total Revenues	20,000	20,000	20,000	20,000
EXPENDITURES				
E1 Salaries, Wages & Benefits**	583,570	597,665	604,540	610,430
E2 Contracted & General Services	12,200	12,500	12,500	12,500
E3 Services by Other Departments	67,070	73,285	69,970	71,100
E4 * Operating Projects	20,000	20,000	20,000	20,000
Total Expenditures	682,840	703,450	707,010	714,030
Total Tax Support	(662,840)	(683,450)	(687,010)	(694,030)
<i>Increase (Decrease)</i>	<i>0.76%</i>	<i>3.11%</i>	<i>0.52%</i>	<i>1.02%</i>
<i>from previous year's budget</i>	<i>5,000</i>	<i>20,610</i>	<i>3,560</i>	<i>7,020</i>

* OPERATING PROJECTS BREAKDOWN				
Employee & Council Appreciation Gala (Reserve funds)	20,000	20,000	20,000	20,000
Total Expenditures	20,000	20,000	20,000	20,000
Tax Support Required (included above)	-	-	-	-

EXECUTIVE OFFICE – BUDGET SUMMARY

2022

REVENUES

- R1 - Transfer from Reserves – Employee Recognition Night (\$5,000 – Safety Reserve, \$15,000 – Council Discretionary)

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing (includes 1.5% COLA).
E2 - Contracted & General Service minimal increase to align with actual costs.
E3 - Increase to Services by Other Departments to offset IT Costs related to CAO's Office. Includes Fleet rates for maintenance & future replacement of Administrative vehicle.
E4 - Operating Project for Employee Recognition Night – funded through reserves (not tax supported)

2023

REVENUES

- R1 - Transfer from Reserves to fund Operating Project – Employee Recognition Night (\$5,000 – Safety Reserve, \$15,000 – Council Discretionary)

EXPENSES

- E1 - Increase Salaries, wages & benefits (includes 1.0% COLA).
E2 - No increases anticipated to contracted services at this time.
E3 - Services by Other Departments to offset IT and Fleet Costs. IT rates reduced due to financial software transition.
E4 - Operating Project for Employee Recognition Night – funded through reserves (not tax supported)

2024

REVENUES

- R1 - Transfer from Reserves to fund Operating Project – Employee Recognition Night (\$5,000 – Safety Reserve, \$15,000 – Council Discretionary)

EXPENSES

- E1 - Increase to Salaries, wages & benefits (includes 1.0% COLA).
E2 - No increases anticipated to contracted services at this time.
E3 - Services by Other Departments to offset IT and Fleet Costs
E4 - Operating Project for Employee Recognition Night – funded through reserves (not tax supported)



Municipal Services

2022-2024 Operating Budget by department

Public Operations (ASB, Fleet, Public Works & Utilities)

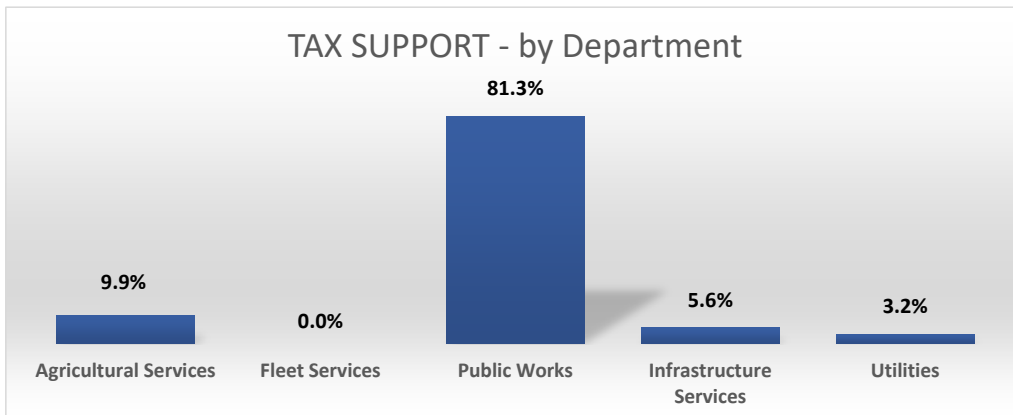
& Infrastructure Services

Municipal Services

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Grants	674,620	462,950	462,950	462,950
Services to Other Departments	3,508,350	3,394,600	3,479,480	3,566,500
Sales of Goods & Services	3,432,615	3,612,090	3,663,105	3,715,180
Service Agreements	406,030	414,595	421,060	427,640
Other Revenue	347,530	344,530	344,530	344,530
Local Improvement Taxes & Requisitions	589,000	598,610	598,610	598,610
Transfers from Reserves	274,500	112,500	152,500	112,500
Market Access Network Transfer from Capital	705,220	705,220	705,220	705,220
Total Revenues	9,937,865	9,645,095	9,827,455	9,933,130
EXPENDITURES - by department				
Agricultural Services	1,247,110	1,279,995	1,295,520	1,310,528
Fleet Services	3,650,510	3,506,965	3,594,095	3,683,410
Public Works	10,107,805	10,058,320	10,179,760	10,359,890
Utilities	4,467,010	4,570,355	4,625,585	4,681,945
INFRASTRUCTURE SERVICES	584,830	584,995	585,755	590,995
Total Expenditures	20,057,265	20,000,630	20,280,715	20,626,768
Tax Support	(10,119,400)	(10,355,535)	(10,453,260)	(10,693,638)
<i>Increase (Decrease) from previous year's budget</i>	0.631% 63,470	2.333% 236,135	0.944% 97,725	2.300% 240,378

TAX SUPPORT - by department				
	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
Agricultural Services	(992,610)	(1,023,495)	(1,039,020)	(1,054,028)
Fleet Services	-	-	-	-
Public Works	(8,221,235)	(8,422,120)	(8,503,560)	(8,723,690)
Utilities	(327,925)	(327,925)	(327,925)	(327,925)
Infrastructure Services	(577,630)	(581,995)	(582,755)	(587,995)
Tax Support	(10,119,400)	(10,355,535)	(10,453,260)	(10,693,638)



AGRICULTURAL SERVICES

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Grants	123,000	214,000	214,000	214,000
R2 Sales of Goods & Services	41,500	42,500	42,500	42,500
R3 Transfers from Reserves	90,000	-	-	-
Total Revenues	254,500	256,500	256,500	256,500
EXPENDITURES - by activity				
A1 ASB Grant Qualification Core Activities	567,185	596,675	601,700	606,210
A2 Roadside Mowing	355,990	359,043	362,735	366,940
A3 Water & Soil Quality Management Activities	165,411	162,647	166,030	168,632
A4 Farm Shelterbelts & Contract Services	50,524	51,570	52,895	54,451
A5 Parks Operations & Maintenance	100,000	102,060	104,160	106,295
A6 Safety Program	8,000	8,000	8,000	8,000
Total Expenditures	1,247,110	1,279,995	1,295,520	1,310,528
Tax Support	(992,610)	(1,023,495)	(1,039,020)	(1,054,028)
Increase (Decrease) from previous year's budget	-0.43% (4,250)	3.11% 30,885	1.52% 15,525	1.44% 15,008



	2021 Approved Budget	2022 Proposed Budget	2023 Planned Budget	2024 Planned Budget
EXPENDITURES - by object code				
E1 Salaries, Wages & Benefits	779,590	772,725	781,455	789,119
E2 Contracted & General Services	46,190	43,905	44,795	45,725
E3 Materials, Supplies & Operating Costs	176,105	185,315	189,490	192,639
E4 Services by Other Departments	245,225	278,050	279,780	283,045
Total Expenditures	1,247,110	1,279,995	1,295,520	1,310,528

AG SERVICES – BUDGET SUMMARY

2022

REVENUES

- R1 - Provincial Grant (renewed for 2020-24) received to address legislated services through Agricultural Service and Environmental Management activities.
- R2 - Revenues received for sale of chemicals, equipment rentals and custom work.
- R3 - No reserve transfer required

EXPENSES

- A1 - All of ASB department includes a 1.5% COLA increase and updated IT and Fleet rates. The Roadside Spaying activity was increased due to chemical price increases.
- A2 - Minimal increase to this activity.
- A3 - This activity is primarily covered by a portion of the Environmental Management Grant. Slight reduction for AG tours and in person training.
- A4 - Minimal increases to this activity.
- A5 - This is a transfer of wages and professional development costs for safety related meetings and training.
- A6 - Increased as per above note

2023

REVENUES

- R1 - Provincial Grant (renewed for 2020-24) received to address legislated services through Agricultural Service and Environmental Management activities.
- R2 - Revenues received for sale of chemicals, equipment rentals and custom work.
- R3 - No reserve transfer required

EXPENSES

There are no significant changes proposed to the budget expenses in 2023, all of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required.

- A1 - Increased as per above note
- A2 - Increased as per above note
- A3 - This activity is primarily covered by a portion of the Environmental Management Grant and has been adjusted as per above note
- A4 - Increased as per above note
- A5 - This is a transfer of wages and professional development costs for safety related meetings and training.
- A6 - Increased as per above note

AG SERVICES – BUDGET SUMMARY

2024

REVENUES

- R1 - *Provincial Grant (end of 5 year grant term) received to address legislated services through Agricultural Service and Environmental Management activities.*
- R2 - *Revenues received for sale of chemicals, equipment rentals and custom work.*
- R3 - *No reserve transfer required*

EXPENSES

There are no significant changes proposed to the budget expenses in 2023, all of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required.

- A1- *Increased as per above note*
- A2 - *Increased as per above note*
- A3 - *This activity is primarily covered by a portion of the Environmental Management Grant and has been adjusted as per above note*
- A4 - *Increased as per above note*
- A5 - *This is a transfer of wages and professional development costs for safety related meetings and training.*
- A6 - *Increased as per above note*

FLEET SERVICES

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Sales of Goods & Services	110,160	112,365	114,615	116,910
R2 Services to Other Departments*	3,508,350	3,394,600	3,479,480	3,566,500
R3 Transfers from Reserves	32,000	-	-	-
Total Revenues	3,650,510	3,506,965	3,594,095	3,683,410
EXPENDITURES				
E1 Salaries, Wages & Benefits	414,125	417,310	423,060	423,790
E2 Contract & General Services	270,045	285,280	290,295	293,895
E3 Materials, Supplies & Operating Costs	1,285,310	1,367,445	1,414,905	1,435,780
E4 Services by Other Departments	76,485	91,555	89,430	91,135
E5 Safety Program	10,855	10,965	11,075	11,190
E6 Operating Projects	32,000	-	-	-
E7 Transfers to Reserves	1,561,690	1,334,410	1,365,330	1,427,620
Total Expenditures	3,650,510	3,506,965	3,594,095	3,683,410
Tax Support	-	-	-	-
<i>Increase (Decrease) from previous year's budget</i>	-	-	-	-

* OPERATING PROJECTS BREAKDOWN				
Communications - Radio, Antenna, etc. (Fleet Reserve)	32,000	-	-	-
Total Expenditures	32,000	-	-	-
Tax Support Required (included above)	-	-	-	-

Services to Other Departments Detail*	2021	2022	2023	2024
CAO's Office	12,000	7,300	7,485	7,675
Assessment	8,000	3,200	3,285	3,370
Finance & Admin	10,000	3,200	3,285	3,370
Ag Services	182,750	190,000	194,750	199,625
Parks	12,000	20,000	20,500	21,015
Fleet Services	30,600	35,000	35,875	36,780
Public Works	3,125,000	3,038,000	3,113,940	3,191,775
Utilities	90,000	60,000	61,500	63,040
Infrastructure Services	8,000	3,200	3,285	3,370
Planning & Development	-	3,200	3,285	3,370
CPO	30,000	19,500	19,990	20,495
Fire & Emergency Services	-	12,000	12,300	12,615
	3,508,350	3,394,600	3,479,480	3,566,500

FLEET – BUDGET HIGHLIGHTS

2022

REVENUES

- R1 - Revenues received for sale of fuel to Palliser School Division, increased to reflect costs
- R2 - Revenues received from Other Departments per Equipment Rental Rates for cost recovery on maintenance and future replacement.
- R3 - No transfers from Reserve required.

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing, includes a 1.5% COLA increase per union contract wage adjustment
- E2 - Slight increase to Contract & General Services, for new GPS program and Contracted expenses and insurance costs.
- E3 - Increase to Materials & Supplies primarily due to Fuel cost increases (\$100,000 added to budget) and machine part costs (\$20,000).
- E4 - Increase to Services by other Departments to offset recently reviewed IT cost recovery
- E5 - No Operating Projects planned for 2022.
- E6 - Annual transfer to reserve based on equipment rental revenues for equipment replacement.

2023

REVENUES

- R1 - No grants available
- R2 - Revenues received for sale of fuel to Palliser School Division, increased to reflect costs
- R3 - Revenues received from Other Departments per Equipment Rental Rates for cost recovery on maintenance and future replacement.
- R4 - No transfers from reserves

EXPENSES

There are no significant changes proposed to the budget expenses in 2023, all of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required.

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing, includes a 1% COLA increase per union contract wage adjustment
- E2 - Slight increase to Contract & General Services, for new GPS program and Contracted expenses and insurance costs.
- E3 - Increase to Materials & Supplies primarily due to Fuel cost increases and machine part costs.
- E4 - Increase to Services by other Departments to offset recently reviewed IT cost recovery
- E5 - No Operating Projects planned for 2022.
- E6 - Annual transfer to reserve based on equipment rental revenues for equipment replacement.

FLEET – BUDGET HIGHLIGHTS

2024

REVENUES

- R1 - No grants available
- R2 - Revenues received for sale of fuel to Palliser School Division, increased to reflect costs
- R3 - Revenues received from Other Departments per Equipment Rental Rates for cost recovery on maintenance and future replacement.
- R4 - No transfers from reserves

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing, includes a 1% COLA increase per union contract wage adjustment
- E2 - Slight increase to Contract & General Services, for new GPS program and Contracted expenses and insurance costs.
- E3 - Increase to Materials & Supplies primarily due to Fuel cost increases and machine part costs.
- E4 - Increase to Services by other Departments to offset recently reviewed IT cost recovery
- E5 - No Operating Projects planned for 2022.
- E6 - Annual transfer to reserve based on equipment rental revenues for equipment replacement.

**IT and Fleet equipment recovery rates are included in all activities and do have some impact to the increases. A full rate review has been completed within the Fleet Department and will continue to be updated annually. IT rates are based on software, mobile, hardware, servers and all related equipment to ensure amounts for each department is appropriately allocated*

PUBLIC WORKS

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Grants	547,420	248,950	248,950	248,950
R2 Sales of Goods & Services	317,400	405,500	405,500	405,500
R3 Other Revenue	276,530	276,530	276,530	276,530
R4 Transfers from Reserves	40,000	-	40,000	-
R5 Market Access Network Transfer from Capital	705,220	705,220	705,220	705,220
Total Revenues	1,886,570	1,636,200	1,676,200	1,636,200
EXPENDITURES - by activity				
A1 Graveled Roads	6,656,665	6,812,180	6,912,905	7,055,870
A2 ACP & Coldmix Roads	1,152,305	947,305	996,780	971,735
A3 Drainage	432,275	432,275	438,240	447,625
A4 Signs\Bridges\Garbage Cleanup	336,365	336,365	339,730	348,130
A5 General Work	190,530	190,530	192,440	196,865
A6 Safety Program	75,000	75,000	75,000	75,000
A7 Debenture Principal & Interest Costs	718,885	718,885	718,885	718,885
A8 Transfers to Reserves	545,780	545,780	505,780	545,780
Total Expenditures	10,107,805	10,058,320	10,179,760	10,359,890
Tax Support	(8,221,235)	(8,422,120)	(8,503,560)	(8,723,690)
<i>Increase (Decrease) from previous year's budget</i>	<i>2.13% 171,525</i>	<i>2.44% 200,885</i>	<i>0.97% 81,440</i>	<i>2.59% 220,130</i>

	2021 Approved Budget	2022 Proposed Budget	2023 Planned Budget	2024 Planned Budget
EXPENDITURES - by object code				
E1 Salaries, Wages & Benefits	2,849,170	2,811,835	2,839,755	2,867,965
E2 Contracted & General Services	303,355	293,640	296,800	284,210
E3 Materials, Supplies & Operating Costs	2,422,055	2,480,500	2,543,910	2,588,160
E4 Services by Other Departments	3,268,560	3,207,680	3,274,630	3,354,890
E5 Debenture Principal & Interest Costs	718,885	718,885	718,885	718,885
E6 Transfers to Reserves	545,780	545,780	505,780	545,780
Total Expenditures	10,107,805	10,058,320	10,179,760	10,359,890

PUBLIC WORKS – BUDGET SUMMARY

2022

REVENUES

- R1 - Basic Municipal Transportation Grant (BMTG) grant received for Road Reconstruction, reduced based on estimated allocation.
- R2 - Revenues received from Road Use Permits, crossings, custom work and Residential Dust Control applications (estimated at 50% of costs) –increased based on usage.
- R3 - Misc. Revenues for municipal addressing, various agreements, road agreement and Local Improvement levy revenues to offset debenture costs.
- R4 - The transfer from reserve to offset costs for line painting- \$40,000 (included every 2nd year)
- R5 - \$705,220 transfer from Business Tax Levy(Market Access Network fund) to offset the base stabilization for haul route roads annual debt payment

EXPENSES

All of the activities listed include a COLA increase of 1.5%, and adjustments for IT and Fleet rates and inflation as required.

- A1 - Gravel Roads – Aside from COLA and inflation, the most significant increase was made to Road Construction in the amount of \$200,000 (transferred \$25,000 from Snow Plowing-Graders, \$75,000 from Sanding and Truck Plow \$100,000 from Gravel Program)and General Dust Control (transferred \$50,000 from ACP Repairs)
- A2 - ACP & Coldmix Roads has an overall decrease to spray patching (\$50,000) and sanding (\$100,000). Additionally, line painting is scheduled for every 2nd year and therefore reduces costs bi-annually.
- A3 - Roadside Drainage overall costs remain in line with last years budget
- A4 - Signs/ROW/Garbage cleanup overall costs remain in line with previous annual budget
- A5 - General work includes costs for additional jobs not covered in the above activities such as fencing, tree work, reclamation, engineering, etc. and does not require any adjustments
- A6 - This is a transfer of wages and professional development costs for safety related meetings and training.
- A8 - Funding for annual Debenture Payments requirements (\$705,220 for Base Stabilization and \$13,665 for Duncan Drainage).
- A9 - Transfer to Reserves – Annual transfers for future road work, gravel and drainage projects as well as to snow removal reserve and LIT repayment.

PUBLIC WORKS – BUDGET SUMMARY

2023

REVENUES

- R1 - BMTG grant received for Road Reconstruction*
- R2 - Revenues received from Road Use Permits, crossings, custom work and Residential Dust Control applications (estimated at 50% of costs)*
- R3 - Misc. Revenues for municipal addressing, various agreements, road agreement and Local Improvement levy revenues to offset debenture costs.*
- R4 - The transfer from reserve to offset costs for line painting- \$40,000 (included every 2nd year)*
- R5 - \$705,220 transfer from Business Tax Levy(Market Access Network fund) to offset the base stabilization for haul route roads annual debt payment*

EXPENSES

All of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required.

- A1 - Gravel Roads includes 1% increase for COLA/Inflation*
- A2 - ACP & Coldmix Roads included a 1% increase for COLA/Inflation and funds for bi-annual line painting*
- A3 - Roadside Drainage includes a 1% increase for COLA/Inflation.*
- A4 - Signs/ROW/Garbage cleanup includes a 1% increase for COLA/Inflation.*
- A5 - General work includes a 1% increase for COLA/Inflation*
- A6 - This is a transfer of wages and professional development costs for safety related meetings and training.*
- A8 - Funding for annual Debenture Payments requirements.*
- A9 - Transfer to Reserves – Annual transfers for future road work, gravel and drainage projects as well as to snow removal reserve and LIT repayment.*

PUBLIC WORKS – BUDGET SUMMARY

2024

REVENUES

- R1 - Provincial Grants received for Road Reconditioning and Upgrades.
- R2 - Revenues received from Residential Dust Control applications (50% of costs) –average increase included annually, Road Use Permits, crossings, custom work, etc.
- R3 - Misc. Revenues for municipal addressing, various agreements, etc. and includes annual road agreement funds
- R4 - The transfer from reserve to offset costs for line painting- \$40,000 (every 2nd year)
- R5 - \$705,220 transfer from Business Tax Levy to offset the base stabilization for haul route roads annual debt payment

EXPENSES

All of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required

- A1 - Gravel Roads includes 1% increase for COLA/Inflation
- A2 - ACP & Coldmix Roads included a 1% increase for COLA/Inflation less line painting funds
- A3 - Roadside Drainage includes a 1% increase for COLA/Inflation.
- A4 - Signs/ROW/Garbage cleanup includes a 1% increase for COLA/Inflation.
- A5 - General work includes a 1% increase for COLA/Inflation
- A6 - This is a transfer of wages and professional development costs for safety related meetings and training.
- A8 - Funding for annual Debenture Payments requirements.
- A9 - Transfer to Reserves – Annual transfers for future road work, gravel and drainage projects as well as to snow removal reserve and LIT repayment.

UTILITIES

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Sales of Goods & Services	2,960,555	3,048,725	3,097,490	3,147,270
R2 Other Revenue	71,000	68,000	68,000	68,000
R3 Service Agreements	406,030	414,595	421,060	427,640
R4 Local Improvement Taxes & Requisitions	589,000	598,610	598,610	598,610
R5 Transfers from Reserves	112,500	112,500	112,500	112,500
Total Revenues	4,139,085	4,242,430	4,297,660	4,354,020
EXPENDITURES - by activity				
A1 Water Treatment	436,545	444,055	450,720	457,485
A2 Water Distribution	1,872,430	1,631,905	1,647,680	1,668,050
A3 Wastewater Treatment	208,505	210,595	213,755	216,965
A4 Truckfill Stations	86,480	88,210	89,535	90,880
A5 Garbage & Raw Water	99,725	90,000	91,350	92,725
A6 Custom Work	10,000	8,000	8,160	8,325
A7 Safety Program	10,150	10,255	10,500	10,500
A8 Regional Waste Requisition	589,000	600,780	598,610	598,610
A9 Debenture Principal & Interest	654,140	654,145	654,150	654,150
A10 Transfers to Reserves	500,035	832,410	861,125	884,255
Total Expenditures	4,467,010	4,570,355	4,625,585	4,681,945
Tax Support	(327,925)	(327,925)	(327,925)	(327,925)
<i>Increase (Decrease) from previous year's budget</i>	<i>0.00%</i> -	<i>0.00%</i> -	<i>0.00%</i> -	<i>0.00%</i> -

	2021 Approved Budget	2022 Proposed Budget	2023 Planned Budget	2024 Planned Budget
EXPENDITURES - by object code				
E1 Salaries, Wages & Benefits	766,060	694,455	701,350	708,325
E2 Contract & General Services	196,480	192,490	195,940	198,440
E3 Materials, Supplies & Operating Costs	1,588,690	1,460,660	1,481,795	1,503,255
E4 Services by Other Departments	172,605	135,415	132,615	134,910
E5 Regional Waste Requisition Expense	589,000	600,780	598,610	598,610
E6 Debenture Principal & Interest Costs	654,140	654,145	654,150	654,150
E7 Transfers to Reserves	500,035	832,410	861,125	884,255
Total Expenditures	4,467,010	4,570,355	4,625,585	4,681,945

UTILITIES – BUDGET SUMMARY

2022

REVENUES

- R1 - No grants available
- R2 - Sales of Goods & Services for Water, Wastewater & Waste Disposal services, as well as revenue received per Utility Service Agreements in place. Rate increase of 1.5% included.
- R3 - Revenues received for utility penalties and misc. services and utility costs recovered from Picture Butte.
- R4 - Requisition from Lethbridge Regional Waste Management Commission, to offset related costs.
- R5 - Local Improvement Tax is collected and transferred to fund related capital debt.
- R6 - Transfers from Capital – none in 2022

EXPENSES

- A1 - Water Treatment includes a 1.5% COLA increase per union contract wage adjustment
- A2 - The majority of the Water Distribution activity includes the purchase of water from the City of Lethbridge. The city has indicated there will be no increase for 2022. Costs were adjusted to align with 3-year average.
- A3 - Wastewater Treatment costs include a 1.5% COLA increase
- A4 - Truck fill stations include a 1.5% COLA increase
- A5 - This activity has been reduced based on actual costs and reduction in raw water chemical requirements.
- A6 - Custom work for transfer site maintenance has reduced as Lethbridge Regional Waste Management Commission contractor has taken over most of this activity.
- A7 - This is a transfer of wages and professional development costs for safety related meetings and training. A decrease has been applied based on actuals.
- A8 - Lethbridge Regional Waste Management Commission costs increased as per the agreement; these costs are fully recovered through the revenues.
- A9 - Debenture payments for all water/wastewater related debt incurred by the County. Some of these payments are offset by revenues received through Local Improvement Tax Payments.
- A10 - Annual Transfer to Reserve for future Utility Capital Projects. This transfer is adjusted based on the net balance of revenues against expenses to ensure full operating cost recovery with the exception of the McCain's annual debt payment amount funded through their tax levy, the debenture will be paid in full by 2024. An additional \$100,000 has been added and designated to future SCADA upgrades.

UTILITIES – BUDGET SUMMARY

2023

REVENUES

- R1- No grants available
- R2 - Sales of Goods & Services for Water, Wastewater & Waste Disposal services, as well as revenue received per Utility Service Agreements in place. Rate increase of 1.5% included.
- R3 - Revenues received for utility penalties and misc. services and utility costs recovered from Picture Butte.
- R4 - Requisition from Lethbridge Regional Waste Management Commission, to offset related costs.
- R5 - Local Improvement Tax is collected and transferred to fund related capital debt.
- R6- Transfers from Capital – none in 2023

EXPENSES

There are no significant changes proposed to the budget expenses in 2023, all of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required.

- A1 - Water Treatment includes a 1% COLA increase
- A2 - The majority of the Water Distribution activity includes the purchase of water from the City of Lethbridge. A 1.5% increase has been estimated for 2023
- A3 - Wastewater Treatment includes a 1% COLA increase
- A4 - Truck fill stations include a 1% COLA increase
- A5 - Garbage and Raw Water includes a 1% COLA increase
- A6 - Minimal change to Custom work, this is variable, and costs are fully recouped in most cases. Lethbridge Regional Waste Management Commission has taken over the majority of this activity.
- A7 - This is a transfer of wages and professional development costs for safety related meetings and training. A decrease has been applied based on actuals.
- A8 - Lethbridge Regional Waste Management Commission costs increased as per the agreement, these costs are fully recovered through the revenues
- A9 - Debenture payments for all water/wastewater related debt incurred by the County. Some of these payments are offset by revenues received through Local Improvement Taxes.
- A10 - Annual Transfer to Reserve for future Utility Capital Projects. This transfer is adjusted based on the net balance of revenues against expenses to ensure full operating cost recovery with the exception of the McCain's annual debt payment amount funded through their tax levy, the debenture will be paid in full by 2024.

UTILITIES – BUDGET SUMMARY

2024

REVENUES

- R1- No grants available
- R2 - Sales of Goods & Services for Water, Wastewater & Waste Disposal services, as well as revenue received per Utility Service Agreements in place. Rate increase of 1.5% included.
- R3 - Revenues received for utility penalties and misc. services and utility costs recovered from Picture Butte.
- R4 - Requisition from Lethbridge Regional Waste Management Commission, to offset related costs.
- R5 - Local Improvement Tax is collected and transferred to fund related capital debt.
- R6- Transfers from Capital – none in 2024

EXPENSES

There are no significant changes proposed to the budget expenses in 2024, all of the activities listed include a COLA increase of 1%, and adjustments for IT and Fleet rates and inflation as required.

- A1 - Water Treatment includes a 1% COLA increase
- A2 - The majority of the Water Distribution activity includes the purchase of water from the City of Lethbridge. A 1.5% increase has been estimated for 2024
- A3 - Wastewater Treatment includes a 1% COLA increase
- A4 - Truck fill stations include a 1% COLA increase
- A5 - Garbage and Raw Water includes a 1% COLA increase
- A6 - Minimal change to Custom work, this is variable, and costs are fully recouped in most cases. Lethbridge Regional Waste Management Commission has taken over the majority of this activity.
- A7 - This is a transfer of wages and professional development costs for safety related meetings and training. A decrease has been applied based on actuals.
- A8 - Lethbridge Regional Waste Management Commission costs increased as per the agreement, these costs are fully recovered through the revenues
- A9 - Debenture payments for all water/wastewater related debt incurred by the County. Some of these payments are offset by revenues received through Local Improvement Taxes.
- A10 - Annual Transfer to Reserve for future Utility Capital Projects. This transfer is adjusted based on the net balance of revenues against expenses to ensure full operating cost recovery with the exception of the McCain's annual debt payment amount funded through their tax levy, the debenture is paid in full by 2024.

**IT and Fleet equipment recovery rates are included in all activities and do have some impact to the increases.*



Infrastructure Services

**2022 - 2024 Operating Budget
by department**

INFRASTRUCTURE SERVICES

Operating Budget

		2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES					
R1	Grants	4,200	-	-	-
R2	Sales of Goods & Services	3,000	3,000	3,000	3,000
	Total Revenues	7,200	3,000	3,000	3,000
EXPENDITURES					
E1	Salaries, Wages & Benefits	428,410	431,710	435,890	440,105
E2	Contracted & General Services	87,500	78,750	78,750	78,750
E3	Materials, Supplies & Operating Costs	5,850	5,350	5,350	5,350
E4	Services by Other Departments	63,070	69,185	65,765	66,790
	Total Expenditures	584,830	584,995	585,755	590,995
	Tax Support	(577,630)	(581,995)	(582,755)	(587,995)
	Increase (Decrease) from previous year's budget	-15.23% (103,805)	0.76% 4,365	0.13% 760	0.90% 5,240

INFRASTRUCTURE SERVICES – BUDGET SUMMARY

2022**REVENUES**

- R1 - No Grant funding anticipated
- R2 - Revenues received for map sales and development inspections, reduced based on actuals

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing (includes 1.5% COLA)
- E2 - Reduction to Contract & General Services, specifically Professional services.
- E3 - Some adjustments made to Materials & Supplies budget per actuals
- E4 - Services by Other Departments for IT and Fleet Costs.

2023**REVENUES**

- R1 - No Grant funding anticipated
- R2 - Revenues received for map sales and development inspections, reduced based on actuals

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing (includes 1% COLA)
- E2 - No changes required for Contract & General Services at this time
- E3 - No changes required for Materials & Supplies
- E4 - Slight decrease to Services by Other Departments to offset IT and Fleet Costs

2024**REVENUES**

- R1 - No Grant funding anticipated
- R2 - Revenues received for map sales and development inspections, reduced based on actuals

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing (includes 1% COLA)
- E2 - No changes required for Contract & General Services at this time
- E3 - No changes required for Materials & Supplies
- E4 - Slight increase to Services by Other Departments to offset IT and Fleet Costs



Corporate Services

2022 - 2024 Operating Budget by department

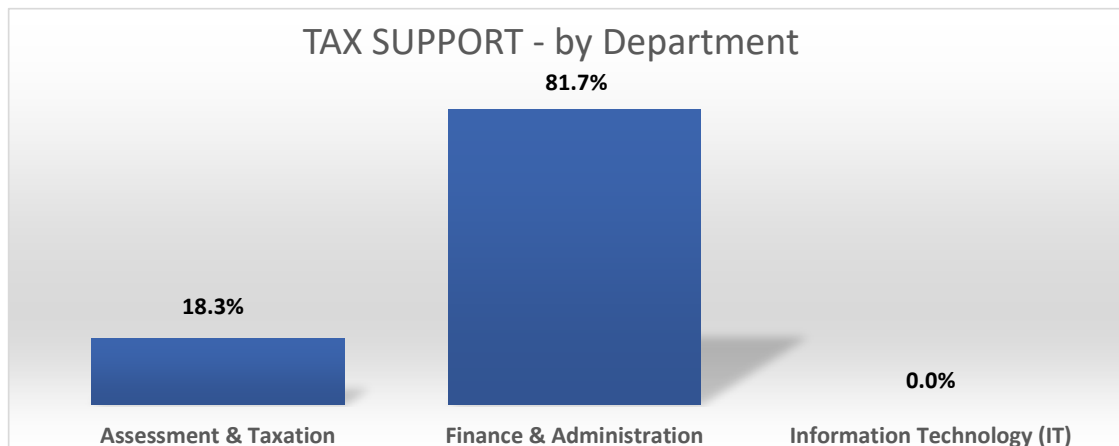
**Finance & Administration (Finance & Assessment)
& Information Technology**

CORPORATE SERVICES

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Grants	-	185,000	30,000	-
Sales of Goods & Services	279,365	263,515	263,515	263,515
Services to Other Departments	917,780	942,640	892,640	906,030
Return on Investments	325,000	325,000	325,000	325,000
Fines & Penalties	170,000	200,000	200,000	200,000
Other Revenue	25,000	25,000	25,000	25,000
Transfers from Reserves	94,000	86,500	87,800	89,100
Total Revenues	1,811,145	2,027,655	1,823,955	1,808,645
EXPENDITURES - by department				
Assessment	236,780	224,365	225,995	228,350
Finance & Administration	1,727,420	1,761,895	1,728,235	1,698,290
INFORMATION TECHNOLOGY	987,780	1,134,140	965,440	980,130
Total Expenditures	2,951,980	3,120,400	2,919,670	2,906,770
Tax Support	(1,140,835)	(1,092,745)	(1,095,715)	(1,098,125)
<i>Increase (Decrease) from previous year's budget</i>	<i>97.170% 562,229</i>	<i>-4.215% (48,090)</i>	<i>0.272% 2,970</i>	<i>0.220% 2,410</i>

TAX SUPPORT - by department	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
Assessment & Taxation	(213,030)	(199,865)	(201,495)	(203,850)
Finance & Administration	(927,805)	(892,880)	(894,220)	(894,275)
Information Technology (IT)	-	-	-	-
Tax Support	(1,140,835)	(1,092,745)	(1,095,714)	(1,098,123)



ASSESSMENT

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Sales of Goods & Services	23,750	24,500	24,500	24,500
R2 Other Revenue	-	-	-	-
Total Revenues	23,750	24,500	24,500	24,500
EXPENDITURES				
E1 Salaries, Wages & Benefits	163,570	161,460	161,960	161,960
E2 Contract & General Services	46,850	40,850	42,900	44,900
E3 Services by Other Departments	26,360	22,055	21,135	21,490
Total Expenditures	236,780	224,365	225,995	228,350
Tax Support	(213,030)	(199,865)	(201,495)	(203,850)
Increase (Decrease) from previous year's budget	14.93% 27,675	-6.18% (13,165)	0.82% 1,630	1.17% 2,355

Assessment & Projections	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Assessment	2,018,318,600	2,081,521,570	2,111,521,570	2,141,521,570
New Growth & Growth Projections	20,000,000	20,000,000	20,000,000	20,000,000
Inflation & Inflation Projections	10,000,000	10,000,000	10,000,000	10,000,000
Total Assessment & Projections	2,048,318,600	2,111,521,570	2,141,521,570	2,171,521,570
New Growth Shown in Tax Levy				
Residential	\$ 44,487	\$ 48,989	\$ 48,989	\$ 48,989
Commercial / Industrial	\$ 89,066	\$ 93,435	\$ 93,435	\$ 93,435
	\$ 133,553	\$ 142,424	\$ 142,424	\$ 142,424

ASSESSMENT – BUDGET SUMMARY

2022

REVENUES

R1 - *Estimated revenues received for sale of Tax Certificates and Tax Notification Fees.*

EXPENSES

E1 - *Updated Salaries and Wages & Benefits (1.5% COLA), reduction in professional development due to more virtually hosted sessions.*

E2 - *Slight decrease to Contract & General Services for Designated Industrial Property assessment costs from the province and includes Land Title Fees.*

E3 - *Services by Other Departments to offset IT costs and shared costs to Fleet for use of County vehicle for assessment site visits.*

2023

REVENUES

R1 - *Estimated revenues received for sale of Tax Certificates and Tax Notification Fees.*

EXPENSES

E1 - *No change to Salaries, wages & benefits at this time.*

E2 - *Slight increase to Contract & General Services for assessment Data/Software requirements.*

E3 - *Services by Other Departments to offset IT and Fleet related costs.*

2024

REVENUES

R1 - *Estimated revenues received for sale of Tax Certificates and Tax Notification Fees.*

EXPENSES

E1 - *No change to Salaries, wages & benefits at this time.*

E2 - *Slight increase to Contract & General Services for assessment Data/Software requirements.*

E3 - *Services by Other Departments to offset IT and Fleet related costs.*

FINANCE & ADMINISTRATION

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Grants	-	65,000	30,000	-
R2 Sales of Goods & Services	255,615	239,015	239,015	239,015
R3 Other Revenue	25,000	25,000	25,000	25,000
R4 Fines & Penalties	170,000	200,000	200,000	200,000
R5 Return on Investments	325,000	325,000	325,000	325,000
R6 Transfers from Reserves	24,000	15,000	15,000	15,000
Total Revenues	799,615	869,015	834,015	804,015
EXPENDITURES				
E1 Salaries, Wages & Benefits*	601,170	642,970	647,225	611,790
E2 Contracted & General Services	446,200	428,550	430,550	432,550
E3 Materials, Supplies & Operating Costs	109,200	115,205	117,210	118,740
E4 Services by Other Departments	156,850	135,170	128,250	130,210
E5 * Operating Projects	9,000	35,000	-	-
E6 Transfers to Reserves	405,000	405,000	405,000	405,000
Total Expenditures	1,727,420	1,761,895	1,728,235	1,698,290
Tax Support	(927,805)	(892,880)	(894,220)	(894,275)
Increase (Decrease) from previous year's budget	-7.39% (74,065)	-3.76% (34,925)	0.15% 1,340	0.01% 55

* OPERATING PROJECTS BREAKDOWN				
Paper Towel Dispensor Replacements (Reserve)	4,000	-	-	-
A/C Condensor Line insulation replacement (Reserve)	5,000	-	-	-
Property Assessment Overview (MSI Operating)	-	35,000	-	-
Total Expenditures	9,000	35,000	-	-
Tax Support Required (included above)	-	-	-	-

FINANCE & ADMIN. – BUDGET SUMMARY

2022

REVENUES

- R1 – Grant Funding for Municipal Intern (\$30,000 – MA Intern Program) and Property Assessment Overview (\$35,000 – MSI Operating)
- R2 - Revenues received for building lease, tax notification fees, penalties, etc. .
- R3 - Revenues for NSF fees, administrative charges to other organizations, Etc.
- R4 - Penalties received on outstanding Tax Levy balances
- R5 - Return on Investment earnings (all earnings are transferred to the Capital Reserves)
- R6 - Transfer from Reserves to offset potential write offs

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing (includes 1.5% COLA) and an increase to include Municipal Intern wages (with funding from MA Grant)
- E2 - Slight reduction to Contract & General Services mainly due reduced Legal costs, increase to insurance premiums was added.
- E3 - Inflationary increase to Material, Supplies for utility related costs.
- E4 - Services by Other Departments to offset IT Cost, increase also based on updated IT equipment requirements and portion of administrative vehicle costs to Fleet Department.
- E5 - Operating Projects – Property Assessment Overview funded from MSI Operating Grant
- E6 - Annual Transfer to Reserve for Administrative Building Upgrades (\$80,000) and the Transfer of Investment Interest (\$325,000) to Capital Reserves per policy

2023

REVENUES

- R1 – Grant Funding for Municipal Intern (\$30,000 – MA Intern Program)
- R2 - Revenues received for building lease, tax notification fees, penalties, etc. .
- R3 - Revenues for NSF fees, administrative charges to other organizations, Etc.
- R4 - Penalties received on outstanding Tax Levy balances
- R5 - Return on Investment earnings (all earnings are transferred to the Capital Reserves)
- R6 - Transfer from Reserves to offset potential write offs

EXPENSES

- E1 - Salaries, benefits and wages increase (1% COLA, includes second year of Municipal Intern)
- E2 - Contract & General Services, inflationary increase.
- E3 - Slight increase to Material, Supplies for utilities.
- E4 - Services by Other Departments to offset IT and Fleet Department costs.
- E5 - No Operating Projects Scheduled.
- E6 - Annual Transfer to Reserve for Administrative Building Upgrades (\$80,000) and the Transfer of Investment Interest (\$325,000) to Capital Reserves per policy

FINANCE & ADMIN. – BUDGET SUMMARY

2023

REVENUES

- R1 – No grants anticipated for 2023
- R2 - Revenues received for building lease, tax notification fees, penalties, etc. .
- R3 - Revenues for NSF fees, administrative charges to other organizations, Etc.
- R4 - Penalties received on outstanding Tax Levy balances
- R5 - Return on Investment earnings (all earnings are transferred to the Capital Reserves)
- R6 - Transfer from Reserves to offset potential write offs.

EXPENSES

- E1 - Salaries, benefits and wages increase (1% COLA)
- E2 - Contract & General Services, inflationary increase
- E3 - Slight increase to Material & Supplies for utilities.
- E4 - Services by Other Departments to offset IT and Fleet Department costs,
- E5 - No Operating Projects identified.
- E6 - Annual Transfer to Reserve for Administrative Building Upgrades and the Transfer of Investment Interest (\$325,000) to Capital Reserve funds per policy



Information Technology

2022 -2024 Operating Budget

INFORMATION TECHNOLOGY (IT)

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Grants	-	120,000	-	-
R2 Services to Other Departments*	917,780	942,640	892,640	906,030
R3 Transfers from Reserves	70,000	71,500	72,800	74,100
Total Revenues	987,780	1,134,140	965,440	980,130
EXPENDITURES				
E1 Salaries, Wages & Benefits*	393,250	401,725	405,690	409,695
E2 Contracted & General Services	345,625	439,000	339,000	339,000
E3 Materials, Supplies & Operating Costs	70,000	71,500	72,800	74,100
E4 Services by Other Departments	91,290	68,610	71,425	73,375
E5 * Operating Projects	-	30,000	-	-
E6 Transfers to Reserves	87,615	123,305	76,525	83,960
Total Expenditures	987,780	1,134,140	965,440	980,130
Tax Support	-	-	-	-
<i>Increase (Decrease) from previous year's budget</i>	-	-	-	-

* OPERATING PROJECTS BREAKDOWN

Records Mngmnt Docunment Scanning (MSI OP Grant)	-	30,000	-	-
Total Expenditures	-	30,000	-	-
Tax Support Required (included above)	-	-	-	-

Services to Other Departments Detail*

	2021	2022	2023	2033
Councillors	96,370	98,980	93,730	95,135
CAO	73,425	65,985	62,485	63,425
Agriculture Services	64,240	68,050	64,530	62,410
Fleet Services	45,885	56,555	53,555	54,360
Public Works	165,205	169,680	160,680	163,090
Infrastructure Services	64,245	65,985	62,485	63,425
Utilities	73,425	75,415	71,415	72,485
Assessment & Taxation	18,360	18,855	17,855	18,125
Finance & Admin	129,845	131,970	124,970	126,845
IT	90,405	68,610	71,425	73,375
Community Services	27,535	28,280	26,780	27,185
Economic Development	9,180	9,430	8,930	9,065
Planning & Development	27,535	28,280	26,780	27,185
Emergency Services	32,125	56,565	47,020	49,920
	917,780	942,640	892,640	906,030

INFORMATION TECHNOLOGY – BUDGET SUMMARY

2022

REVENUES

- R1 – MSI Operating Grant - \$30,000 – Records Management Scanning & \$90,000 to offset Software Transition costs
- R2 – Revenues received from Other Departments for cost recovery and replacement of IT related equipment, increase due to addition of 1 FTE transferred from Finance & Administrative Department and additional equipment requirements.
- R3 - Annual transfer from reserve to offset the costs of computer equipment & supplies as budgeted.

EXPENSES

- E1 - Updated Salaries and Wages & Benefits to align with current staffing (includes 1.5% COLA).
- E2 - Increase in Contracted & General Services for Data Processing/Software annual fees while transitioning from one financial software provider to another. MSI OP Grant funds will help to offset the additional costs.
- E3 - Increases for computer equipment and supplies - funded from the IT reserve
- E4 - Adjusted Services by Other Departments to offset IT Costs
- E5 - Records Management Document Scanning, funding from MSI OP Grant
- E6 - Annual transfer to reserve based on equipment rental revenues for equipment replacement.

2023

REVENUES

- R1 - No grant revenues anticipated
- R2 - Revenues received from Other Departments for cost recovery and replacement of IT related equipment
- R3 - Annual transfer from reserve to offset the costs of computer equipment & supplies as budgeted

EXPENSES

- E1 - Increase in Salaries and Wages (COLA 1%)
- E2 - Decrease in Contract & General Services for Data Processing/Software annual fees, software transition completed in 2022. .
- E3 - Increase for computer equipment and supplies, funded from the IT reserve
- E4 - Increase to Services by Other Departments to offset IT Costs
- E5 - No Operating Projects planned
- E6 - Annual transfer to reserve based on equipment rental revenues for equipment replacement

INFORMATION TECHNOLOGY – BUDGET SUMMARY

2023

REVENUES

- R1 - No revenues anticipated
- R2 - Revenues received from Other Departments for cost recovery and replacement of IT related equipment
- R3 - Annual transfer from reserve to offset the costs of computer equipment & supplies as budgeted

EXPENSES

- E1 - Increase in Salaries and Wages (COLA 1%)
- E2 - No change anticipated to Contract & General Services for Data Processing/Software annual fees.
- E3 - Increase for computer equipment and supplies, funded from the IT reserve
- E4 - Increase to Services by Other Departments to offset IT Costs
- E5 - No Operating Projects planned
- E6 - Annual transfer to reserve based on equipment rental revenues for equipment replacement

**IT and Fleet equipment recovery rates are included in all departments. An inventory review is completed annually on software, mobile, hardware, servers and all related fleet equipment to ensure amounts for each department is appropriately allocated.*



Community Services

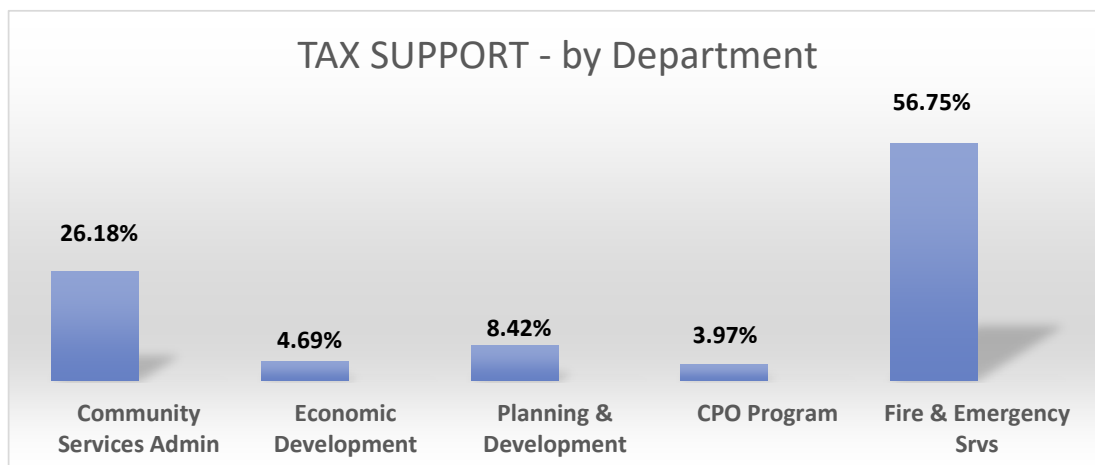
2022 - 2024 Operating Budget by department

COMMUNITY SERVICES

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
Grants	-	-	-	-
Sales of Goods & Services	381,400	750,000	750,000	750,000
Fines & Penalties	75,000	85,000	85,000	85,000
Transfers from Reserves	191,500	126,875	128,780	130,715
Total Revenues	647,900	961,875	963,780	965,715
EXPENDITURES - by department				
Community Services Administration	816,875	929,535	982,070	1,035,615
Economic Development	151,480	143,685	143,395	143,740
Planning & Development	419,270	408,060	405,590	410,090
CPO Program		206,665	203,580	206,745
Fire & Emergency Services Program	2,299,315	2,339,720	2,589,525	2,600,660
Total Expenditures	3,686,940	4,027,665	4,324,160	4,396,850
Tax Support	(3,039,040)	(3,065,790)	(3,360,380)	(3,431,135)
<i>Increase (Decrease) from previous year's budget</i>	5.309% 153,205	0.880% 26,750	9.609% 294,590	2.106% 70,755

TAX SUPPORT - by department	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2023 Planned Budget
Community Administration Services	(691,875)	(802,660)	(853,290)	(904,900)
Economic Development	(151,480)	(143,685)	(143,395)	(143,740)
Planning & Development	(312,870)	(258,060)	(255,590)	(260,090)
CPO Program	-	(121,665)	(118,580)	(121,745)
Fire & Emergency Services Program	(1,882,815)	(1,739,720)	(1,989,524)	(2,000,658)
Tax Support	(3,039,040)	(3,065,790)	(3,360,379)	(3,431,133)



COMMUNITY SERVICES ADMINISTRATION

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Transfers from Reserves	125,000	126,875	128,780	130,715
Total Revenues	125,000	126,875	128,780	130,715
EXPENDITURES - by object code				
E1 Salaries, Wages & Benefits	428,005	429,920	433,180	436,475
E2 Contracted & General Services	49,340	44,375	44,415	44,455
E3 Materials, Supplies & Operating Costs	1,555	1,570	1,585	1,600
E4 Services by Other Departments	36,715	37,710	35,710	36,250
E5 Grants to Individuals & Other Organizations	198,990	209,645	210,575	210,575
E6 Transfers to Reserves	253,750	350,000	400,000	450,000
Total Expenditures	968,355	1,073,220	1,125,465	1,179,355
Total Tax Support	(843,355)	(946,345)	(996,685)	(1,048,640)
<i>Increase (Decrease)</i>	<i>1.04%</i>	<i>12.21%</i>	<i>5.32%</i>	<i>5.21%</i>
<i>from previous year's budget</i>	<i>8,650</i>	<i>102,990</i>	<i>50,340</i>	<i>51,955</i>

COMMUNITY SERVICES –BUDGET SUMMARY

2022

REVENUES

Community Services department activities outside of Planning and Development and Emergency Service do not generate revenue, aside from any grants that may be received or transfers from reserves.

- R1 - *Transfer from Recreation and Municipal Funds Reserve to offset a portion of the annual recreation funding requirement per the agreements.*

EXPENSES

- E1 - *Annual increase in Salaries and Wages to align with CUPE Agreement (1.5%)*
E2 - *No change to Contract & General Services, slight adjustment for mobility fees*
E3 - *No changes required for Materials & Supplies.*
E4 - *Increase to Services by Other Departments to offset IT Costs.*
E5 - *Grants to Individuals and Organizations - AB Summer Games (\$4,500), the Chinook Arch Regional Library Services (\$123,995) and the Barons Eureka Warner FCSS (\$80,320)*
E6 - *Annual Recreation Funding requirement as per agreements and arbitration decision, \$96,250 increase over 2021 budget.*

2023

REVENUES

Community Services department activities outside of Planning and Development and Emergency Service do not generate revenue, aside from any grants that may be received or reserve transfers.

- R1 - *Transfer from Recreation and Municipal Funds Reserve to offset a portion of the annual recreation funding requirement per the agreements.*

EXPENSES

- E1 - *Salaries, benefits and wages increase (1% COLA)*
E2 - *Minimal increase to Contract & General Services.*
E3 - *Minimal increase to Materials & Supplies.*
E4 - *Services by Other Departments to offset IT Costs.*
E5 - *Grants to Individuals and Organizations - AB Summer Games (\$4,500), the Chinook Arch Regional Library Services (\$125,030) and the Barons Eureka Warner FCSS (\$81,045)*
E6 - *Annual Recreation Funding requirement as per agreements and arbitration decision, \$50,000 annual increase.*

2024**REVENUES**

Community Services department activities outside of Planning and Development and Emergency Service do not generate revenue, aside from any grants that may be received or reserve transfers.

R1 - Transfer from Recreation and Municipal Funds Reserve to offset a portion of the annual recreation funding requirement per the agreements.

EXPENSES

E1 - Salaries, benefits and wages increase (1% COLA)

E2 - Minimal increase to Contract & General Services

E3 - Minimal increase to Materials & Supplies

E4 - Slight reduction due to budgeted reduction of IT Costs.

E5 - Grants to Individuals and Organizations - AB Summer Games (\$4,500), the Chinook Arch Regional Library Services (\$125,030) and the Barons Eureka Warner FCSS (\$81,045) – future budget expense for Chinook Arch and FCSS have not yet been provided to County.

E6 - Annual Recreation Funding requirement as per agreements and arbitration decision, \$50,000 annual increase.

PLANNING & DEVELOPMENT

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Sales of Goods & Services	106,400	150,000	150,000	150,000
R2 Transfers from Reserves	-	-	-	-
Total Revenues	106,400	150,000	150,000	150,000
EXPENDITURES - by object code				
E1 Salaries, Wages & Benefits	245,985	251,880	254,350	256,850
E2 Contracted & General Services	115,750	114,700	116,180	117,690
E3 Services by Other Departments	27,535	31,480	30,060	30,550
E4 * Operating Projects	30,000	10,000	5,000	5,000
Total Expenditures	419,270	408,060	405,590	410,090
Total Tax Support	(312,870)	(258,060)	(255,590)	(260,090)
Increase (Decrease)	0.35%	-17.52%	-0.96%	1.76%
from previous year's budget	1,085	(54,810)	(2,470)	4,500

* OPERATING PROJECTS BREAKDOWN (as identified to date)				
As of 2019 all Planning Projects/Studies will be tax support funded				
Hamlet Studies	-	-	-	-
MDP Update	-	-	-	-
Land Use Bylaw Update	10,000	-	-	-
Industrial/Commercial Land Use Strategy		5,000		
Annual Allocation for Projects/Studies	20,000	5,000	5,000	5,000
Total Expenditures	30,000	10,000	5,000	5,000
Tax Support Required (included above)	30,000	10,000	5,000	5,000

2022

REVENUES

R1 – Revenues for Development and Building Permits, Compliance Letters, etc., updated revenues based on historical average

EXPENSES

- E1 - Updated Salaries and Wages & Benefits (1.5% COLA)
- E2 - Slight decrease in contracted planning services to adjust for SDAB costs
- E3 - Increase to Services by Other Departments to offset IT and Fleet Services costs
- E4 - 2022 Operating Projects identified include the Industrial/Commercial Land Use Strategy and other planning related studies and/or projects.

2023

REVENUES

R1 - Revenues for Development and Building Permits, Compliance Letters, etc.

EXPENSES

- E1 - Salaries, benefits and wages for regulatory services (1% increase)
- E2 - Increase contract planning services for annual ORRSC fees at an inflationary rate
- E3 - Slight decrease to Services by Other Departments for IT and Fleet Services Costs
- E4 - 2023 Operating Projects includes funding for planning related studies and/or projects.

2024

REVENUES

R2 - Revenues for Development and Building Permits, Compliance Letters, etc.

EXPENSES

- E1 - Adjustments made within Salaries, benefits and wages for regulatory services
- E2 - Increase contract planning services for annual ORRSC fees at an inflationary rate
- E3 - No increase projected to Services by Other Departments, at this time, a review will be completed to determine updated IT
- E4 - 2024 Operating Projects includes funding for planning related studies and/or projects

EMERGENCY SERVICES

Operating Budget

	2021 Approved Budget	2022 APPROVED Budget	2023 Planned Budget	2024 Planned Budget
REVENUES				
R1 Grants	-	-	-	-
R2 Sales of Goods & Services	275,000	600,000	600,000	600,000
R3 Fines & Penalties	75,000	85,000	85,000	85,000
R4 Transfers from Reserves	66,500	-	-	-
Total Revenues	416,500	685,000	685,001	685,002
EXPENDITURES				
E1 Salaries, Wages & Benefits	174,590	292,980	295,885	298,825
E2 Emergency Service Agreements	1,648,030	1,840,490	2,093,060	2,100,710
E3 Contracted & General Services	33,100	56,850	56,850	56,850
E4 Materials, Supplies & Operating Costs	8,000	6,000	6,000	6,000
E5 Services by Other Departments	97,995	88,065	79,310	83,020
E6 * Operating Projects	105,600	40,000	40,000	40,000
E7 Transfers to Reserves	232,000	222,000	222,000	222,000
Total Expenditures	2,299,315	2,546,385	2,793,105	2,807,405
Tax Support	(1,882,815)	(1,861,385)	(2,108,104)	(2,122,403)
Increase (Decrease) from previous year's budget	8.25% 143,470	-1.14% (21,430)	13.25% 246,719	0.68% 14,299

* OPERATING PROJECTS BREAKDOWN				
DEM Contract (MSI Operating Grant)	40,000	40,000	40,000	40,000
EARS Purchase Contributions (Reserve Funds)	65,600	-	-	-
Total Expenditures	105,600	40,000	40,000	40,000
Tax Support Required (included above)	-	40,000	40,000	40,000

EMERGENCY SERVICES – BUDGET SUMMARY

2022

REVENUES

- R1 – No grant funds identified
- R2 – Revenues received from Emergency Fire/MVC call, increased to revenues estimated per updated Fire Services Fees Schedule
- R3 – CPO and Bylaw fines revenue, slight increase based on previous year actuals
- R4 – No Transfer from Reserves required

EXPENSES

- E1 – Increase in Salaries, wages & benefits for addition of 1 FTE and COLA (1.5%)
- E2 – Emergency Services Agreement expenses updated per agreements, includes dispatching fees and Policing cost, which increased by \$117,030 from 2021.
- E3 – Contract & General Services adjusted for addition of 1 FTE
- E4 – Reduction for Materials, supplies and operating costs per required expenditures
- E5 – Reduction to Services by other departments for IT and Fleet costs, primarily due to fleet replacement program changes and reduced maintenance and capital repayment.
- E6 – 2021 Operating Projects – DEM Contract (\$40,000 – tax support funded)
- E7 – Annual transfer to reserves, \$222,000 for fire services equipment future contributions

2023

REVENUES

- R1 – No grant funds identified
- R2 – Revenues received from Emergency Fire/MVC call, increased to revenues estimated per updated Fire Services Fees
- R3 – CPO and Bylaw fines revenue, slight increase based on previous year actuals
- R4 – No Transfer from Reserves required

EXPENSES

- E1 – Increase in Salaries, wages & benefits for addition of 1 FTE and COLA (1%).
- E2 – Emergency Services Agreement expenses updated per agreements, includes dispatching fees and Policing cost, which increased by \$235,070 from 2022.
- E3 – No changes to Contract & General Services costs anticipated.
- E4 – No changes to Materials, supplies and operating costs anticipated.
- E5 – Slight reduction in Services by Other Departments due to IT Costs. .
- E6 – 2022 Operating Project – DEM Contract (\$40,000 – tax support funded)
- E7 – Annual transfer to reserves, \$222,000 for fire services equipment future contributions

EMERGENCY SERVICES – BUDGET SUMMARY

2024

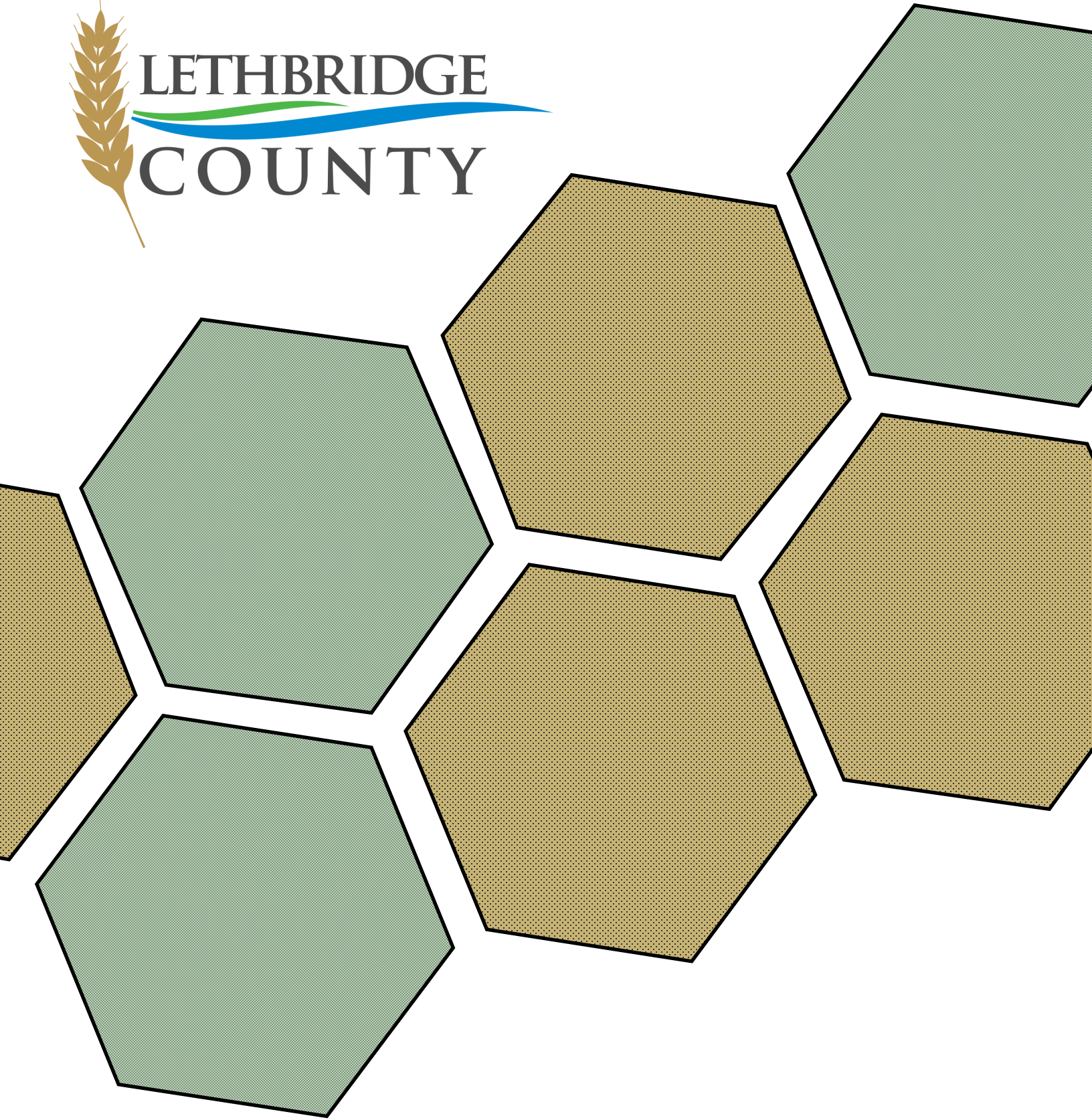
REVENUES

- R1 – No grant funds identified
- R2 – Revenues received from Emergency Fire/MVC call, increased to revenues estimated per updated Fire Services Fees
- R3 – CPO and Bylaw fines revenue, slight increase based on previous year actuals
- R4 – No Transfer from Reserves required

EXPENSES

- E1 - Increase in Salaries, wages & benefits for addition of 1 FTE and COLA (1%).
- E2 - Policing and Emergency Services Agreement costs. NO increase anticipated for Policing costs in 2023.
- E3 - No changes to Contract & General Services costs anticipated
- E4 - No changes to Materials, supplies and operating costs anticipated
- E5 - to Services by other departments for IT and Fleet costs
- E6 - 2023 Operating Project DEM Contract (\$40,000 – tax support funded)
- E7 - Annual transfer to reserves, \$222,000 for fire services equipment future contributions

Within the 2022 and 2023 proposed budgets, minimal changes were made to expenses as the new FTE will require a year in the position to determine true costs which will be amended as required in future budget years.



PREPARED BY THE FINANCE & ADMINISTRATION DEPARTMENT