



# AGENDA

## Budget Deliberations Meeting

9:00 AM - Monday, December 2, 2024  
Council Chambers

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Page

**A. CALL TO ORDER**

**B. 2025 BUDGET PRESENTATION**

2 - 50

1. [2025 Budget Presentation](#)

**C. CLOSED SESSION**

**D. ADJOURN**

# 2025 Budget Presentation





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## LEGISLATIVE REQUIREMENTS



Province of Alberta

### MUNICIPAL GOVERNMENT ACT

#### MGA SECTION 242

- (1) Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.
- (2) A council may adopt an interim operating budget for part of a calendar year.

#### MGA SECTION 248.1(2)

Each municipality must prepare a written plan respecting its anticipated financial operations over a period of at least the next 3 financial years.

#### MGA SECTION 245

Each council must adopt a capital budget for each calendar year by January 1 of that calendar year.

#### MGA SECTION 248.1(3)

Each municipality must prepare a written plan respecting its anticipated capital property additions over a period of at least the next 5 financial years



## Executive Summary

This year's Operating and Capital Budgets reflect our commitment to optimizing service delivery, ensuring operational sustainability, and building a solid foundation for the County's future. Over the past year, we have completed a significant phase of our organizational transformation. This consisted of:

- Balancing portfolio distribution across departments,
- Consolidating technical expertise to minimize duplication of efforts, and,
- Adjusting efforts to translate into a direct impact on our service levels.

These changes are captured in the budget as department portfolios were modified.

As a growing municipality operating with a lean structure, we are strategically cautious about making long-term hiring decisions. We want to first evaluate how we deliver services and identify opportunities for enhanced internal efficiency.

This budget cycle prioritizes sustainability initiatives and strategic investments, and emphasizes operational enhancements and financial prudence.

### Key Messages:

#### Focus on Sustainability

- **Leveraging technology:** In 2025, we will expand the use of AI and software solutions to map and automate our workflows. We will streamline organizational processes where feasible to improve efficiency and reduce administrative burdens.
- **Asset Management Phase 2:** The next phase of our Asset Management strategy will enhance our ability to capture and analyze work activities, to allow for more informed decision-making about infrastructure and service delivery.

#### Operational Enhancements

- **Public Works capacity:** Adjustments to staffing complements and regularized relief coverage in Public Works will normalize service levels and improve our responsiveness throughout the year.



- **Monthly budgeting:** Completing our budget software implementation in 2025 will allow for monthly financial budgeting and tracking to ensure real-time insights into trends and impacts for more agile fiscal management.

#### Strategic Financial Management

- **Realistic budget adjustments:** We have adjusted budget allocations to better reflect historical expenditure trends to ensure accuracy and alignment with actual needs.
- **Reserves contributions:** As part of our long-term financial strategy, we continue to build reserve levels to support long term infrastructure and operational requirements.

**Transparency and Accountability:** This budget package highlights key changes, focusing on the rationale behind adjustments, whether they stem from efficiency savings, expanded scope, cost escalations, or changes to service levels.

#### This budget prioritizes:

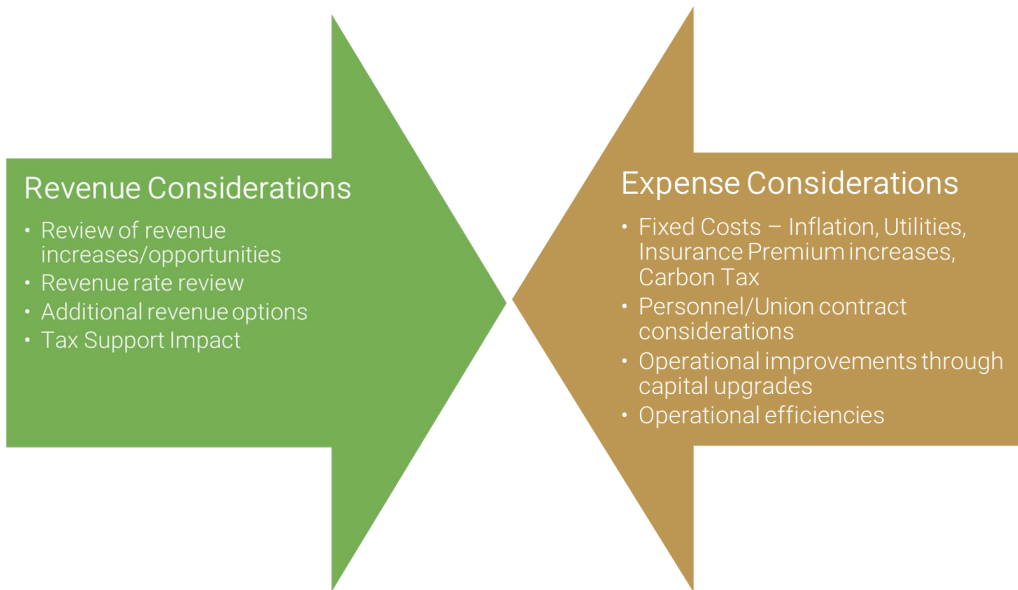
- Contributions to reserves,
- Optimizing operational efficiencies, and
- Committing to process improvements.

These priorities set the stage for sustainable growth while balancing immediate needs with long-term priorities. Together, these initiatives position Lethbridge County for continued success while meeting the evolving needs of our community.

## WHAT IS A BUDGET?

A budget is a plan for [future](#) activities.

A budget [anticipates](#) revenues and [estimates](#) expenditures.







## BUDGET OVERVIEW

The 2025 Draft Budget reflects Lethbridge County's commitment to balancing fiscal responsibility with the need for enhanced services and infrastructure support in a time of growing demands and opportunities. General economic activity in the County continues to increase, placing increased pressure on our infrastructure. This trend, coupled with the expansion of irrigation and more high-value, high yield (tonnage) crops, being grown in the region, underscores the need for ongoing investments to support our residents, businesses, and agricultural community.

While inflation rates appear to be normalizing, projections for Alberta vary depending on the source. The Consumer Price Index (CPI) in Alberta was closer to 3% in 2024, while the Bank of Canada's annualized inflation estimates hover just over 2%. For the 2025 budget, we have used a 2% inflationary index as our projection where our costs or specific commodity forecasts are unknown. However, many known expenses continue to increase at rates well above general inflation. Some of our service contracts are rising by as much as 35% and the federal carbon levy will significantly impact our operational costs. The price of equipment and parts remains well above inflationary averages.

The 2025 proposed tax-supported budget of \$20,087,933 represents a 5.968% increase (\$1,131,382) over 2024. After accounting for growth, the tax rate impact is 3.997% (\$757,746). While last year's budget projected anticipated growth revenue of over \$1.5 million, in 2025 updated projections based on the timing and sequencing of growth activities—some coming online in 2024 and others deferred to future years—place this year's growth revenue at approximately \$370,000. The proposed 2025 budget is approximately \$50,000 less than was projected at that time.

This budget ensures Lethbridge County remains well-positioned to support our growing community while maintaining a strong financial foundation. Together, we continue to build a sustainable future that balances growth, service improvements, and fiscal responsibility.

## CAPITAL BUDGET SUMMARY - 2025-2029

The 2025-2029 Capital Budget shows what is changing going forward, and also breaks down our expenditures to differentiate between **net new investments** and those required to maintain or replace existing assets. This provides a transparent view of the necessary priorities for maintaining service continuity while identifying opportunities for improvement and innovation.

### Key Highlights:

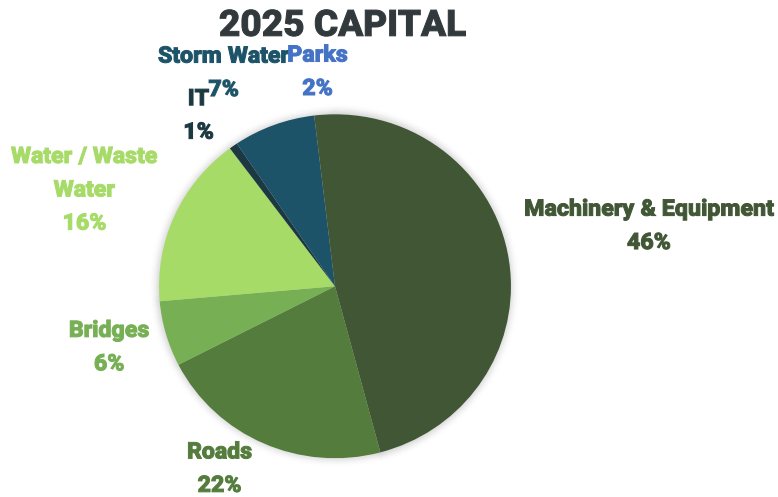
1. **Differentiating capital investments:**
  - **Net New vs. Maintenance/Replacement:**
    - For areas like **Machinery and Equipment**, all capital items are rolled up into a single category but detailed to highlight what constitutes **net new investments** (enhancing services or expanding capacity) **versus replacement items** required to maintain existing service levels as already approved by Council.
2. **Breaking down expenditures by area:**
  - The investment area breakdown highlights strategic investments made in critical infrastructure and operational assets, ensuring alignment with long-term sustainability goals and community needs. The capital budget is categorized into specific areas of expenditure to illustrate where investments are focused:
    - **Storm Water**
    - **Water/Wastewater**
    - **Bridges**
    - **Roads**
    - **Machinery and Equipment**
    - **I.T.**
3. **Funding sources:**
  - To provide a complete picture of the financial framework supporting capital investments, we have outlined the funding sources for each expenditure category:
    - **Reserves:** Strategic use of reserves to balance fiscal responsibility with sustainability.
    - **Proceeds from equipment sales:** Leveraging the sale of decommissioned or surplus assets to offset costs.



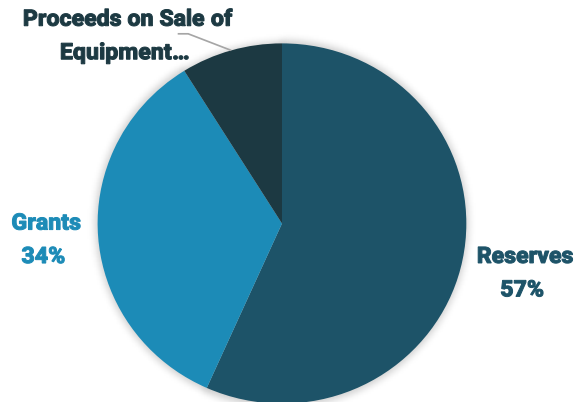
- **Grants:** Maximizing available external funding to reduce reliance on local taxation and reserves.



Capital													
2025 CAPITAL PROJECTS & ADDITIONS													
ID #	Project Name	BUDGET REQUEST			SOURCES OF FUNDING								TOTAL
		Net New Addition	Replacement / Upgrades	TOTAL	Replacement Reserve	Municipal Reserve	E.S. Contingency Reserve	Bridges & Paved Roads Reserve	Utility Reserve	IT Reserve	Grants	Proceeds on Sale of Equipment	
<b>SCHEDULED PROJECTS / PURCHASES</b>													
	Machinery & Equipment	25,000	3,625,000	3,650,000	2,902,000		40,000					708,000	\$ 3,650,000
	Roads		1,720,000	1,720,000								1,720,000	\$ 1,720,000
	Bridges		490,000	490,000				490,000					\$ 490,000
	Water / Waste Water		1,290,000	1,290,000					870,000		420,000		\$ 1,290,000
	Storm Water	600,000		600,000							600,000		\$ 600,000
	IT		61,000	61,000						61,000			\$ 61,000
	Parks		150,000	150,000		150,000							\$ 150,000
<b>TOTAL CAPITAL EQUIPMENT REQUEST</b>		\$ 625,000	\$ 3,711,000	\$ 7,961,000	\$ 2,902,000	\$ 150,000	\$ 40,000	\$ 490,000	\$ 870,000	\$ 61,000	\$ 2,740,000	\$ 708,000	\$ 7,961,000



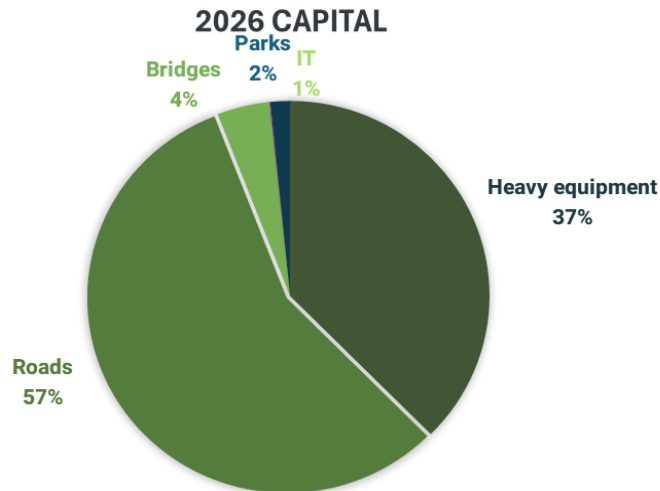
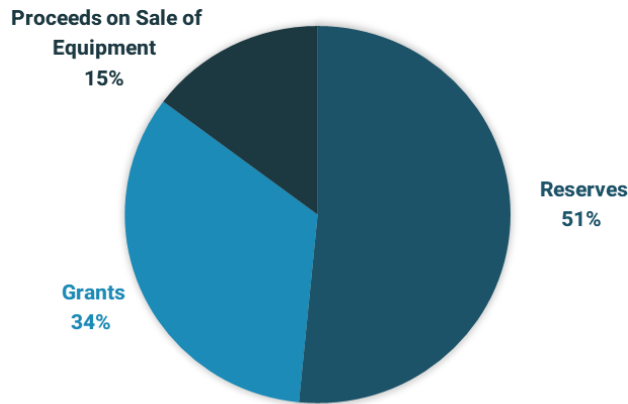
### 2025 CAPITAL FUNDING SOURCES





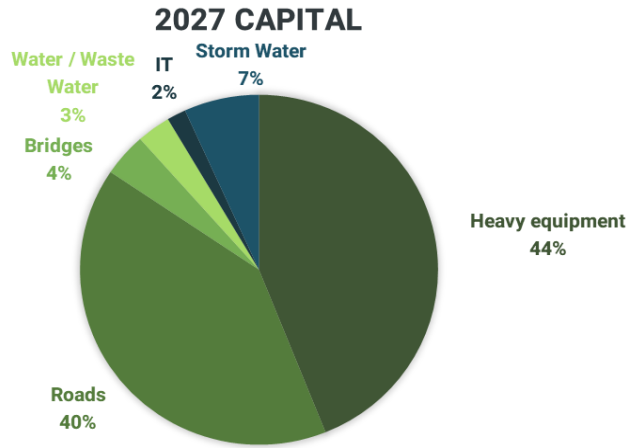
Capital 2026 CAPITAL PROJECTS & ADDITIONS													
ID #	Project Name	BUDGET REQUEST			SOURCES OF FUNDING							TOTAL	
		Net New Addition	Replacement / Upgrades	TOTAL	Replacement Reserve	Municipal Reserve	E.S. Contingency Reserve	Bridges & Paved Roads Reserve	Utility Reserve	IT Reserve	Grants		Proceeds on Sale of Equipment
<b>SCHEDULED PROJECTS / PURCHASES</b>													
	Machinery & Equipment		3,545,000	3,545,000	2,150,000						1,395,000	\$ 3,545,000	
	Roads		5,340,000	5,340,000				2,160,000			3,180,000	\$ 5,340,000	
	Bridges		400,000	400,000			400,000					\$ 400,000	
	Water / Waste Water											\$ -	
	Storm Water											\$ -	
	IT		8,000	8,000						8,000		\$ 8,000	
	Parks		150,000	150,000		150,000						\$ 150,000	
<b>TOTAL CAPITAL EQUIPMENT REQUEST</b>		\$ -	\$ 5,998,000	\$ 9,443,000	\$ 2,150,000	\$ 150,000	\$ -	\$ 2,560,000	\$ -	\$ 8,000	\$ 3,180,000	\$ 1,395,000	\$ 9,443,000

### 2026 CAPITAL FUNDING SOURCES

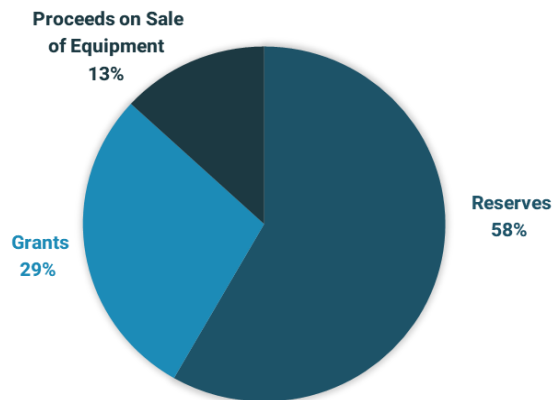




Capital													
2027 CAPITAL PROJECTS & ADDITIONS													
ID #	Project Name	BUDGET REQUEST			SOURCES OF FUNDING								TOTAL
		Net New Addition	Replacement / Upgrades	TOTAL	Replacement Reserve	Municipal Reserve	E.S. Contingency Reserve	Bridges & Paved Roads Reserve	Utility Reserve	IT Reserves	Grants	Proceeds on Sale of Equipment	
<b>SCHEDULED PROJECTS / PURCHASES</b>													
	Machinery & Equipment	-	4,600,000	4,600,000	3,223,000							1,377,000	\$ 4,600,000
	Roads		4,240,000	4,240,000				2,280,000				1,960,000	\$ 4,240,000
	Bridges		420,000	420,000				420,000					\$ 420,000
	Water / Waste Water		320,000	320,000								320,000	\$ 320,000
	Storm Water		710,000	710,000								710,000	\$ 710,000
	IT		180,000	180,000						180,000			\$ 180,000
	Parks												
<b>TOTAL CAPITAL EQUIPMENT REQUEST</b>		\$ -	\$ 5,870,000	\$ 10,470,000	\$ 3,223,000	\$ -	\$ -	\$ 2,700,000	\$ -	\$ 180,000	\$ 2,990,000	\$ 1,377,000	\$ 10,470,000
													\$ 10,470,000



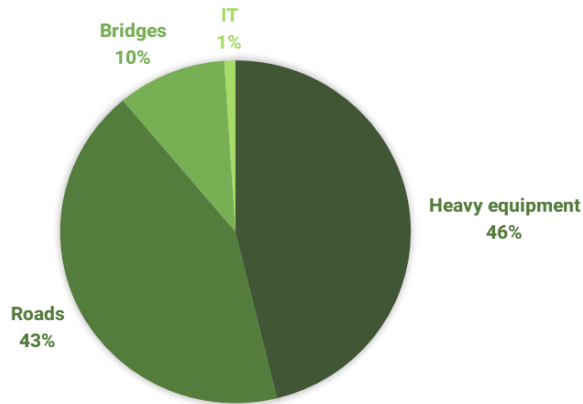
### 2027 CAPITAL FUNDING SOURCES



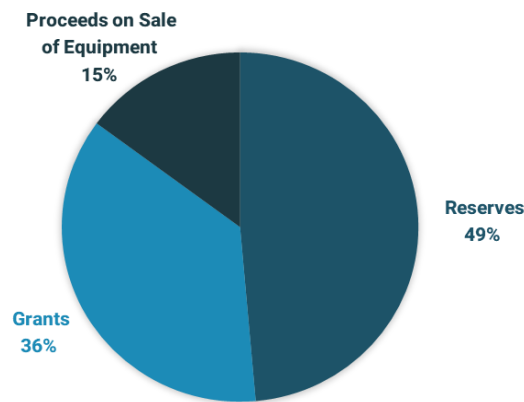


Capital													
2028 CAPITAL PROJECTS & ADDITIONS													
ID #	Project Name	BUDGET REQUEST			SOURCES OF FUNDING								TOTAL
		Net New Addition	Replacement / Upgrades	TOTAL	Replacement Reserve	Municipal Reserve	E.S. Contingency Reserve	Bridges & Paved Roads Reserve	Utility Reserve	IT Reserves	Grants	Proceeds on Sale of Equipment	
<b>SCHEDULED PROJECTS / PURCHASES</b>													
	Machinery & Equipment	-	4,490,000	4,490,000	3,044,000							1,446,000	\$ 4,490,000
	Roads		4,150,000	4,150,000				600,000			3,550,000		\$ 4,150,000
	Bridges		980,000	980,000			980,000						\$ 980,000
	Water / Waste Water		-	-									\$ -
	Storm Water		-	-									\$ -
	IT		100,000	100,000					100,000				\$ 100,000
	Parks		-	-									\$ -
<b>TOTAL CAPITAL EQUIPMENT REQUEST</b>		\$ -	\$ 9,720,000	\$ 9,720,000	\$ 3,044,000	\$ -	\$ -	\$ 1,580,000	\$ -	\$ 100,000	\$ 3,550,000	\$ 1,446,000	\$ 9,720,000
													\$ 9,720,000

**2028 CAPITAL**

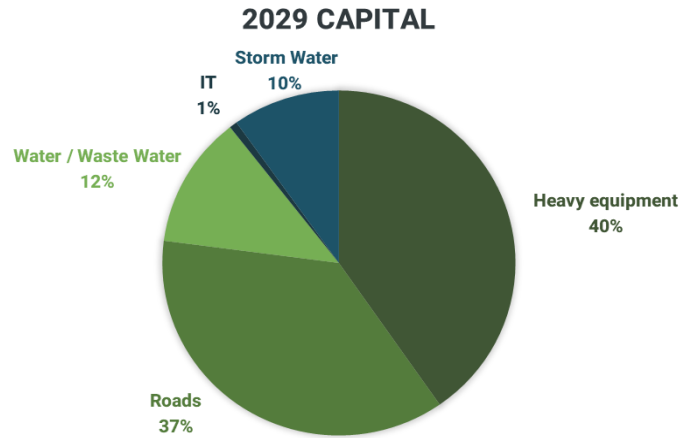


**2028 CAPITAL FUNDING SOURCES**

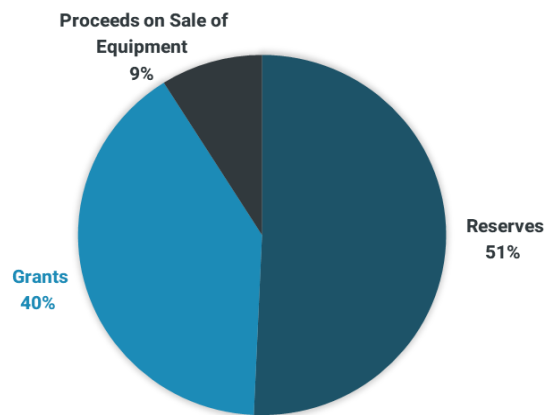




Capital													
2029 CAPITAL PROJECTS & ADDITIONS													
ID #	Project Name	BUDGET REQUEST			SOURCES OF FUNDING								TOTAL
		Net New Addition	Replacement / Upgrades	TOTAL	Replacement Reserve	Municipal Reserve	E.S. Contingency Reserve	Bridges & Paved Roads Reserve	Utility Reserve	IT Reserves	Grants	Proceeds on Sale of Equipment	
<b>SCHEDULED PROJECTS / PURCHASES</b>													
	Machinery & Equipment	-	4,500,000	4,500,000	3,500,000							1,000,000	\$ 4,500,000
	Roads		4,100,000	4,100,000				700,000				3,400,000	\$ 4,100,000
	Bridges												\$ -
	Water / Waste Water		1,380,000	1,380,000				1,380,000					\$ 1,380,000
	Storm Water	1,100,000		1,100,000								1,100,000	\$ 1,100,000
	IT		80,000	80,000						80,000			\$ 80,000
	Parks												\$ -
	<b>TOTAL CAPITAL EQUIPMENT REQUEST</b>	<b>\$ 1,100,000</b>	<b>\$ 10,060,000</b>	<b>\$ 11,160,000</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 1,380,000</b>	<b>\$ 80,000</b>	<b>\$ 4,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 11,160,000</b>
													<b>\$ 11,160,000</b>



### 2029 CAPITAL FUNDING SOURCES







## Capital Budget – Infrastructure Services

### 2025 Budgeted Projects

Project Name	Description	Operational Impact
Grouped Country Residential micro-surfacing (3.2km)	Micro-surfacing applications in the Mountain Meadows, St. Marie Estates, and Park Lake Estates subdivisions. The existing road structures are holding up well, but the surface is cracked and oxidized. This treatment will smoothen and seal the surface and protect the base from water infiltration.	Reduced road maintenance costs and extend the life of the road.
Sanitary Sewer Pipeline Lining	The rehabilitation of several segments of the sanitary sewer pipeline by installing 875m of lining in Shaughnessy and 1350m of lining in the Broxburn Business Park.	Greatly reduce the risk of a failure in the sanitary sewer system, reduce infiltration, and extend the life of the collection system.
Malloy Phase 2B – South Coaldale Stormwater Management Facility	Includes the construction of a stormwater management facility immediately south of the Cottonwood subdivision in Coaldale. This project will form part of the larger storage and conveyance system currently under construction in Coaldale. Once completed, this project will add an additional 100,000m <sup>3</sup> of stormwater storage.	This project will reduce the impacts of overland flooding in the Malloy Basin.
Range Road 22-5 (CPKC Road) Rehabilitation (1.3km)	Includes the rehabilitation of Range Road 22-5 from the Kipp Road to the CPKC marshalling yard through cement stabilization and double chip seal. The existing road is in poor condition and requires continual maintenance.	This project will reduce road maintenance efforts and extend the life of the road.
Local Bridge Replacement - 79834	Located on Township Road 9-4 (Kipp Rd) just immediately north of Coalhurst. The current bridge is projected to reach the end of its lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance efforts.
Broxburn Raw Water Reservoir – Water Quality Enhancement	Includes the installation of a water quality enhancement system that will improve the water quality in the Broxburn raw water reservoir. This system will help clean the water by reducing odors, improving oxygen levels, and maintaining reservoir stability which will enhance the water received by the businesses within the park.  This project will only proceed if grant funding is received (50%)	Enhance the quality of raw water and increase our level of service.
<b>2025 Project Funding Summary</b>		
	Canada Community Building Fund	\$420,000
	Local Government Fiscal Framework	\$2,320,000
	Bridges and Paved Roads Reserve	\$490,000
	Utility Reserve	\$870,000
	<b>TOTAL</b>	<b>\$4,100,000</b>

## Capital Budget – Infrastructure Services

### 2026 Budgeted Projects

Project Name	Description	Operational Impact
Range Road 21-1 (McNally Road) Rehabilitation (3.2km)	Includes the rehabilitation of Range Road 21-1 from Township Road 8-2 to Hwy 508 through cement stabilization and double chip seal. The existing road is in fair-poor condition and requires continual maintenance. Drainage enhancements will also be included in this project to align with the Tiffin Storm Water Management Plan.	Reduced road maintenance costs and extend the life of the road.
Range Road 23-4 (Old Highway 23) Rehabilitation – Phase 2 (3.2km)	Includes the rehabilitation of Range Road 23-4 from Township Road 23-4 extending north 4km through cement stabilization and double chip seal. This project is a continuation of the 2024 cement stabilization capital project.	Reduced road maintenance costs and extend the life of the road.
Local Bridge Replacement - 77523	Bridge File 77523 is located on Range Road 22-1 just 9km northwest of Picture Butte. The current bridge is projected to reach the end of its lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance costs.
River Ridge Road Rehabilitation (2.2km)	Includes the rehabilitation of River Ridge Road from the Highway 3 intersection to Township Road 9-2 through cement stabilization and double chip seal. The existing road is in poor condition and requires continual maintenance.	Reduced road maintenance costs and extend the life of the road.

### 2026 Project Funding Summary

Canada Community Building Fund	\$910,000
Local Government Fiscal Framework	\$2,270,000
Bridges and Paved Roads Reserve	\$2,560,000
<b>TOTAL</b>	<b>\$5,740,000</b>



## Capital Budget – Infrastructure Services

### 2027 Budgeted Projects

Project Name	Description	Operational Impact
Township Road 9-2 Overlay (1.6km)	Includes an overlay of Township Road 9-2 (Walmart Express) from 43 <sup>rd</sup> street to Range Road 21-2. This section of road is scheduled for an overlay to preserve the existing road structure.	Reduced road maintenance costs and extend the life of the road.
Range Road 20-5 Overlay (1.0km)	Includes an asphalt overlay of Range Road 20-5 from Highway 512 to just south of the Vista Meadows subdivision road. The roadway is showing signs of oxidation and cracking and will require an overlay to preserve the road structure.	Greatly reduce the risk of a failure in the sanitary sewer system, reduce infiltration, and extend the life of the collection system.
Range Road 20-5 Double Chip Seal (1.8km)	Includes the application of a double chip seal to Range Road 20-3 (Fiefield Subdivision Road). This roadway is showing signs of oxidation and is cracking. This project will seal the surface and preserve the road structure.	Reduce the impacts of overland flooding in the Malloy Basin.
Shaughnessy Sanitary Sewer Pipeline Lining	Includes the rehabilitation of several segments of sanitary sewer pipeline by installing 605m of lining in the existing clay pipe. Locations include 1 <sup>st</sup> and 2 <sup>nd</sup> Street.	Greatly reduce the risk of a failure in the sanitary sewer system.
Local Bridge Replacement - 79597	Bridge File 79597 is located on Range Road 20-5 north of Township Road 10-2. The current bridge is projected to reach the end of its lifecycle and will require replacement. STIP funding will be applied for.	Reduced maintenance costs.
Township Road 9-0 (Mountain Meadows Rd) Isolated Repair and Double Chip Seal (1.9km)	Includes completing an isolated repair and double chip seal of Township Road 9-0 from the City limits to the Mountain Meadows subdivision. This project will seal the surface and preserve the road structure.	Reduced road maintenance costs and extend the life of the road.
Range Road 21-5 (PB Golf Course Rd) Cement Stabilization and Double Chip Seal (1.8km)	Includes the rehabilitation of Range Road 21-5 from Highway 519 ending 1.8km south through cement stabilization and double chip seal. The existing road is in poor condition and requires rehabilitation.	Reduced road maintenance costs and extend the life of the road.
Tiffin Basin Drainage Upgrades – 1500mm Pipeline	Includes the installation of approximately 300m of 1500mm storm drainage pipe to alleviate pressures upstream within the Tiffin Basin. This location is the downstream portion of the drainage system and requires additional capacity to help alleviate flooding in the area.	Reduce the impacts of overland flooding in the Tiffin Basin.

### 2027 Project Funding Summary

Canada Community Building Fund	\$1,220,000
Local Government Fiscal Framework	\$1,770,000
Bridges and Paved Roads Reserve	\$2,700,000
<b>TOTAL</b>	<b>\$5,690,000</b>

## Capital Budget – Infrastructure Services

### 2028 Budgeted Projects

Project Name	Description	Operational Impact
Range Road 21-1 (Howe Road) Overlay (4.4km)	Includes an asphalt overlay on Range Road 21-1 from Highway 512 to Highway 4. This roadway is scheduled for an overlay to preserve the existing road structure.	Reduced road maintenance costs and extend the life of the road.
Local Bridge Replacement – 79599 and 79600	These bridges are located at the intersection of Range Road 20-3 and Township Road 10-2 and are projected to reach the end of their lifecycle. By replacing these bridges at the same time, the County will realize savings in construction and engineering costs. STIP funding will be applied for.	Reduced maintenance costs.
Township Road 10-0a (Old HWY 23) Cement Stabilization and Double Chip Seal – Phase 3 (3.0km)	This project includes the rehabilitation of Township Road 23-4 from the Palliser School entrance west to the CPKC rail crossing through cement stabilization and double chip seal. This project is a continuation of the 2024 and 2026 cement stabilization capital projects. Upon completion, the entire length of the Township Road 23-4 and Range Road 10-0a from Highway 3 to 519 will be rehabilitated.	Reduced road maintenance costs and extend the life of the road.

### 2028 Project Funding Summary

Canada Community Building Fund	\$350,000
Local Government Fiscal Framework	\$3,200,000
Bridges and Paved Roads Reserve	\$1,580,000
<b>TOTAL</b>	<b>\$5,130,000</b>

## Capital Budget – Infrastructure Services

### 2029 Budgeted Projects

Project Name	Description	Operational Impact
Township Road 9-2 Overlay (3.2km)	Includes an overlay of Township Road 9-2 (Walmart Express) Range Road 21-2 to Broxburn Road. This section of road is scheduled for an overlay to preserve the existing road structure.	Reduced road maintenance costs and extend the life of the road.
Shaughnessy Infrastructure Upgrades – Water, Stormwater and Road improvements	Includes the reconstruction of 1 <sup>st</sup> Street and a portion of 3 <sup>rd</sup> Street in Shaughnessy. Water mains and service connections will be upgraded along 1 <sup>st</sup> and 3 <sup>rd</sup> Street, and stormwater retention ponds will be constructed.	Reduced road maintenance efforts and increased level of service.

### 2029 Project Funding Summary

Canada Community Building Fund	\$1,400,000
Local Government Fiscal Framework	\$3,100,000
Bridges and Paved Roads Reserve	\$700,000
Utility Reserve	\$1,380,000
<b>TOTAL</b>	<b>\$6,580,000</b>

## Capital Budget – Parks

### 2025 Budgeted Projects

Project Name	Description	Operational Impact
<p><b>Turin Community Playground and Recreation Area</b></p>	<p>This community-driven project includes a new playground structure and multicourt for pickleball and basketball. The Turin community group leading this project applied for a provincial grant through the Community Facility Enhancement Program and Lethbridge County has committed to match the grant funding up to \$150,000.</p> <p>This project will only proceed if grant funding is received.</p>	<p>This project will enhance community health and well-being and increase quality of life and community vibrancy.</p>

## Capital Budget – Parks

### 2026 Budgeted Projects

Project Name	Description	Operational Impact
<p><b>Mountain Meadows Subdivision Pathway Rehabilitation (3 km)</b></p>	<p>Includes the rehabilitation of the red shale pathway in Mountain Meadows subdivision for approximately 3 km using limestone. The existing pathway is in fair-poor condition and requires continual maintenance.</p>	<p>This project will reduce pathway maintenance and enhance durability.</p>



## OPERATING BUDGET CONSIDERATIONS

The operating budget is a guide to set the spending for programs and service delivery as approved by Council.

The 2025 Operating Budget marks a year of transition and growth. The implementation of a new financial management system presented an opportunity to evaluate more data. This includes a review of historical budgeting practices, analysis of actual expenditures, and an improvement in how expenses are categorized. The result is a budget that more accurately reflects real expenditure trends by area and provides greater transparency for decision-making.

To ensure transparency with these changes, this year's budget is structured differently, focusing on changes in expenditures by area, as these directly represent operational activity and service delivery impacts and expectations. Without context, more data does not always mean more meaningful information. Therefore, this year we have introduced waterfall diagrams to showcase what is driving changes in expenditures. It is important to note that a change in one departments' expenditure does not necessarily mean that every expenditure is a new cost to the organization. Departments may show increased expenditures due to:

- Scope expansions,
- Inflationary pressures, or
- Functions were transferred from another area in the organization.

It may also show when an expense activity is occurring, but that does not mean that it is funded from a single year. Certain activities, such as gravel crushing or equipment replacement, appear in specific years but the contributions to support those purchases occur on a multi-year contribution schedule. Therefore, not all expenditures directly translate to tax impacts in a specific year. This approach allows us to clearly present changes in activity levels, cost escalations, and service delivery adjustments.

To manage unforeseen or unknown expenses and avoid excessive inflationary estimates, we have introduced contingency funds in the CAO budget for 2025 and in divisional budgets for 2026 and 2027. This initiative will help us address unanticipated impacts while also maintaining transparency.



Despite successful cost-saving initiatives in 2024, such as reducing fuel purchase costs by 5.3%, the 2025 budget faces significant external pressures that include:

- Rising carbon taxes,
- Increasing benefit costs like CPP2 contributions,
- Inflation, and
- Higher rates for contracted services, materials, and supplies.

Additionally, shared costs for Fleet and I.T. services have increased due to higher equipment and operational demands, which are reflected in departmental budgets.

While navigating these challenges, the 2025 budget balances fiscal responsibility with strategic investments aimed at enhancing service levels and improving customer experiences. Key highlights with a public facing impact include:

- **Increased road maintenance:** Changing our approach to relief coverage will mean more time and resources for grading activities to improve drivability and grading frequency.
- **Faster seasonal responsiveness:** Mobilizing resources more effectively during critical times like heavy rainfalls, manure hauls, harvests, and snowfalls.
- **Centralized contingencies:** Establishing flexible funds to address unforeseen challenges while ensuring the continuity of core services and the advancement of key initiatives.
- **User experience:** Reducing barriers to user account services and to pay for and access services (e.g. dust control).

This budget demonstrates our commitment to sustainable, efficient, and responsive operations, delivering value to residents while addressing current economic realities and future priorities.





## OPERATING BUDGET REVENUES

GENERAL OPERATING REVENUES INCLUDE THE FOLLOWING EXAMPLES:

- Utility Rates
- User Fees
- Penalties
- Service Agreements
- Tax Certificates
- Custom Work Charges
- Sales of Goods
- Planning & Development Fees
- Enforcement Fines and Emergency Services Charges
- Investment Income
- Operating Grants, and
- Transfers from Reserves.

Once these revenue sources are identified, the balance of the revenue will be collected through taxation to balance the revenues against the expenses.

## OPERATING BUDGET EXPENSES

General operating expenditures determine service levels through budget allotments.

What is taken into expense considerations?

- Short and Long Term Financial Obligations\*
- Prior Council Direction
- Level of Service
- Capital Impacts on Operations
- Inflationary Costs
- Legislated Requirements, etc.
- Transfers to Reserves\*

*\*Transfers to Reserves are a budget expense that allow us to plan for future financial obligations and activities.*

## Waterfall Chart Introduction

A waterfall chart is a visual tool used to illustrate the incremental changes in budget expenditures over a series of years. It starts with a baseline value, such as the 2024 year's budget, and shows how various factors— such as scope increases, scope decreases, escalation, or transfers — impact the overall budget. Each category of change is displayed as a step, either adding to or subtracting from the total, to highlight the net impact on expenditures. This format helps provide clarity on the specific drivers of change, making it easier to understand the adjustments in spending and their implications over time.

### Descriptions of Expenditure Types

1. **Scope Increase**
  - **Definition:** Represents activities the department is doing more of compared to the previous year. This could include cyclical expense changes, net impacts to levels of service, reporting changes due to a scope transfer, or periodic projects funded from reserves.
  - **Examples:** Adding new maintenance responsibilities, taking over a program or activity from another department, or executing a reserve-funded project.
2. **Scope Decrease**
  - **Definition:** Represents activities or expenses no longer occurring in the subsequent year. It mirrors scope increases but reflects reductions or transitions.
  - **Examples:** A change in projects, completing a one-time initiative, or transferring a program to another department.
3. **Operating Projects**
  - **Definition:** Projects specific to a year or initiative, varying by department and tied to unique, time-bound goals.
  - **Examples:** Conducting a feasibility study, completing a facility audit, or implementing a pilot program.
4. **Escalation**
  - **Definition:** Increased costs due to budgetary assumptions for inflationary and external pressures that affect delivering the same services as before.

- **Examples:** Rising fuel prices, CPP2 contributions, benefits, COLA adjustments, or higher benefit premiums.
- 5. **Services by Other Departments**
  - **Definition:** Interdepartmental transfers for operating and capital expenditures managed by Fleet or I.T.
- 6. **Transfers to Reserves**
  - **Definition:** Contributions set aside to fund future planned or unplanned expenses.
- 7. **Budget Adjustments**
  - **Definition:** Adjustments made after reviewing historical actual expense trends and aligning the budget to reflect actual activities.
  - **Examples:** Right-sizing legal budgets to reflect trended expenses, adjusting MSCS expenses to reflect accurate use.
- 8. **Debenture & Interest Payments**
  - **Definition:** Costs associated with servicing debt obligations.
  - **Examples:** Loan repayments for capital projects or interest payments on debentures.
- 9. **Staff Complement Conversations**
  - **Definition:** Costs related to changes in the workforce, including additions, reductions, or reclassifications.
  - **Examples:** Changing a position from a seasonal to full time employee
- 10. **Carbon Levy**
  - **Definition:** Increased costs due to the Federal carbon levy on fuel.
  - **Examples:** To highlight the cost implications of a rising carbon levy on the operation of our diesel- or gas-powered vehicles and equipment.
- 11. **Price**
  - **Definition:** Known fluctuations between the initial and final values of an asset, security, or commodity over a particular trading period.
  - **Examples:** We negotiate a lower mark-up for our diesel fuel which translates into a lower price per litre.

#### 12. Volume

- **Definition:** Known variances in amount of a product, good, or service that materially impacts the budget.
- **Examples:** The number of litres of water purchased by our customers has increased year over year.

#### 13. Timing Advanced

- **Definition:** To recognize costs budgeted in a later period that were pulled ahead to an earlier period.
- **Examples:** Due to unseasonably warm weather a project that was planned for the spring is completed in the late fall of the previous year

#### 14. Timing Deferred

- **Definition:** To recognize costs budgeted in an earlier period that were delayed to a later period.
- **Examples:** Due to resource constraints a project that was planned for this year is intentionally delayed a few months, pushing it into the next budget cycle.

#### Key Abbreviations:

- **MSCS:** Material Supplies and Contracted Services.
- **WF:** Workforce.



## COUNCIL

### 2025 Budget

#### Increase

- Election Year (I.T. & Election Related Costs)
- Contributions to Reserves Captured in Budget vs. End of Year Adjustment
- Consolidated Subsistence & Travel Allowances
- Escalation (e.g. Inflation, Benefits, etc.)

#### Decrease

- 60th Anniversary Initiative in 2024

### 2026 & 2027 Budget

#### Increase

- Escalation (e.g. Inflation, Benefits, etc.)

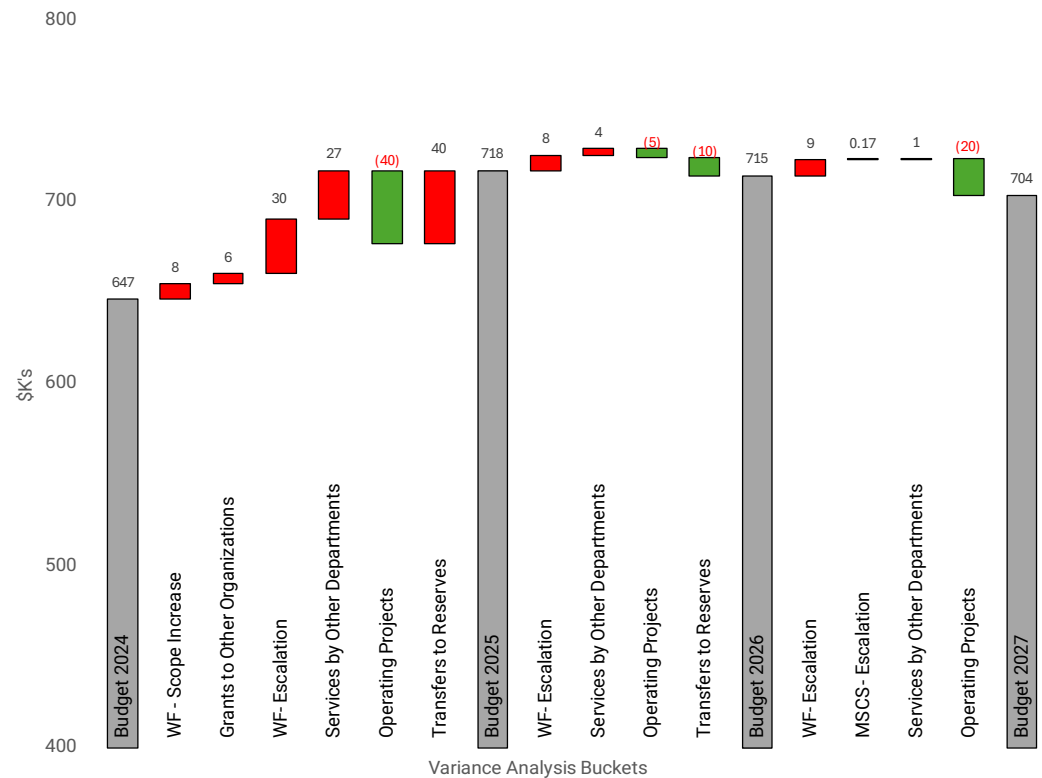
#### Decrease

- Operating Projects

### Council Expenditures

#### Year-Over-Year Budget Variance

2025 vs 2024 = +\$70K 2026 vs 2025 = -\$3K 2027 vs 2026 = -\$11K





COUNCIL				
Operating Budget				
	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget	2027 Planned Budget
<b>REVENUES</b>				
Transfers from Reserves	55,000	32,000	32,000	12,500
<b>Total Revenues</b>	<b>55,000</b>	<b>32,000</b>	<b>32,000</b>	<b>12,500</b>
<b>EXPENDITURES</b>				
Salaries, Wages & Benefits	368,245	417,584	425,890	434,445
Contracted & General Services	106,500	95,230	95,390	95,555
Services by Other Departments	91,190	117,955	121,830	122,330
* Operating Projects	65,000	25,000	20,000	-
Grants to Other Organizations	10,000	15,500	15,500	15,500
Transfers to Reserves	6,500	46,500	36,500	36,500
<b>Total Expenditures</b>	<b>647,435</b>	<b>717,769</b>	<b>715,110</b>	<b>704,330</b>
<b>Total Tax Support</b>	<b>592,435</b>	<b>685,769</b>	<b>683,110</b>	<b>691,830</b>
<i>Increase (Decrease)</i>	-1.68%	15.75%	-0.39%	1.28%
<i>from previous year's budget</i>	-10,110	93,334	-2,659	8,720

## ADMINISTRATOR'S OFFICE

### 2025 Budget

#### Increase

- o Strategic Initiatives Position
- o Internal Position Transfers from Operations (CSJG)
- o Organization Wide Contingency
- o Escalation (e.g. Inflation, COLA, Benefits, CPP2 etc.)

### 2026 & 2027 Budget

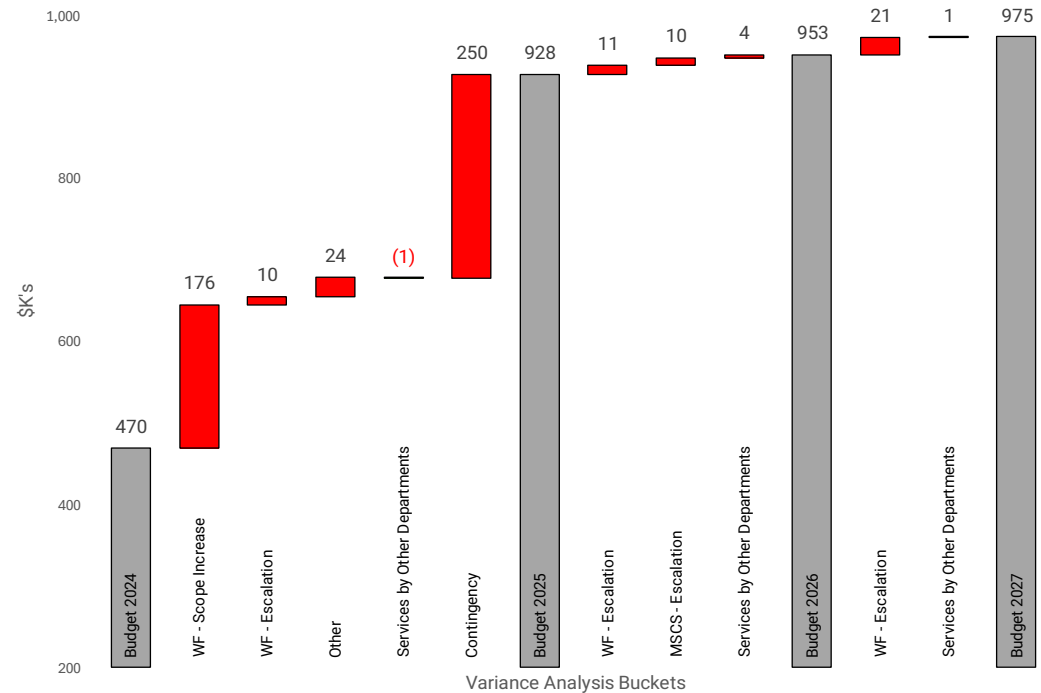
#### Increase

- o Escalation (e.g. Inflation, COLA, Benefits, etc.)

### CAO Office Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$458K 2026 vs 2025 = +\$25K 2027 vs 2026 = +\$272K



## 2025 Budget

### Increase

- Safety Coordinator Position
- Expanding Support for Operations
  - Costs by Other Departments (Fleet, I.T.)
- Legal & Professional Services Budget Transfer
- Escalation (e.g. Inflation, COLA, CPP2, Benefits, etc.)

### Decrease

- Third Party Contract

## 2026 & 2027 Budget

### Increase

- Legal and Professional Fees (CUPE renegotiation)
- Escalation (e.g. Inflation, COLA, Benefits, etc.)
- COR Audit (Funded from Reserve)

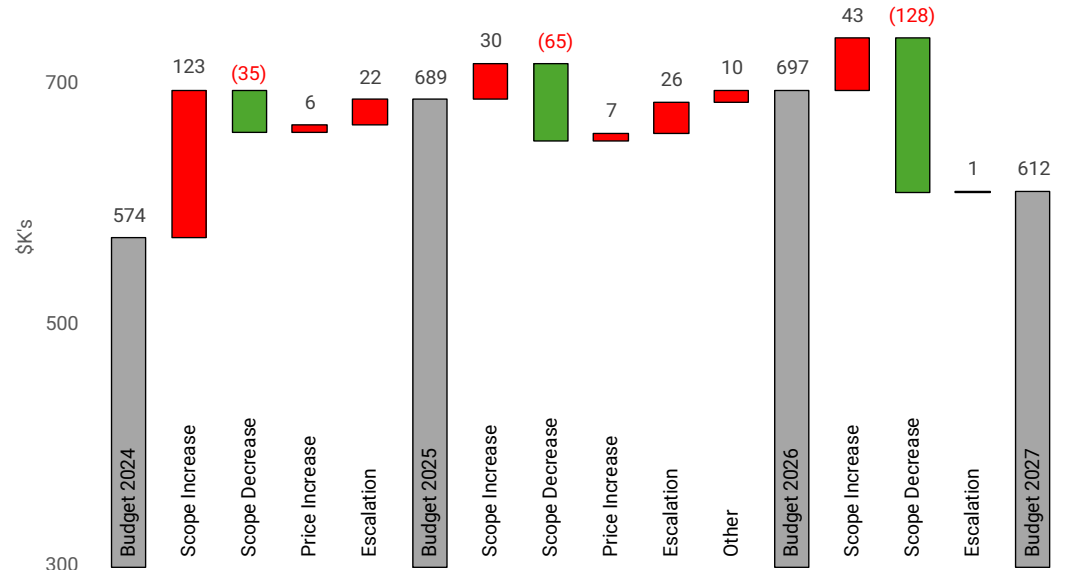
### Decrease

- Position Reduction – Retirement

## People & Culture Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$115K 2026 vs 2025 = +\$8K 2027 vs 2026 = -\$84K



Variance Analysis Buckets



## 2025 Budget

### Increase

- Full year at current level of staff
- Centralized advertising
- AG impact report

### Decrease

- Deferred Regional Economic Development Contribution

## 2026 & 2027 Budget

### Increase

- Operating Project (Website 26)
- Regional Economic Development Strategy\*

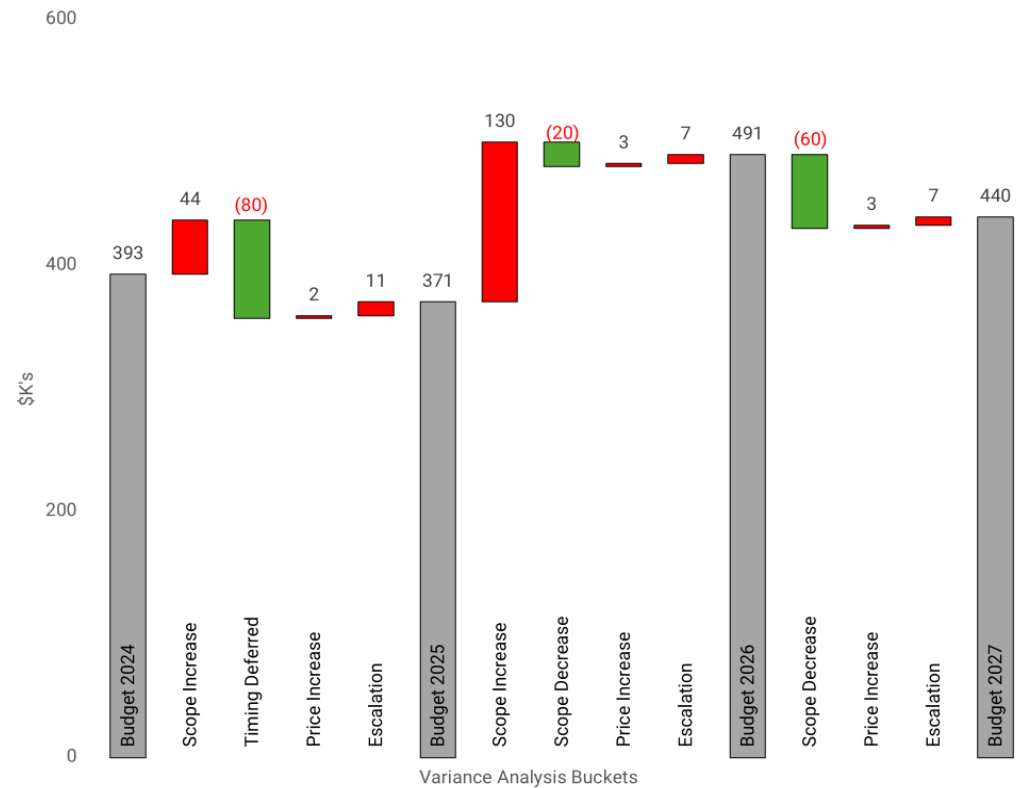
### Decrease

- Reduced Operating Projects (27)

## Marketing & Communications Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = -\$23K 2026 vs 2025 = +\$120K 2027 vs 2026 = -\$51K



## 2025 Budget

### Increase

- o Regional Emergency Services Partnership
- o Increased Emergency Response Calls
- o Escalation (e.g. Inflation, COLA, Benefits, CPP2 etc.)

### Decrease

- o Operating Projects

## 2026 & 2027 Budget

### Increase

- o Escalation (e.g. Inflation, COLA, Benefits, etc.)

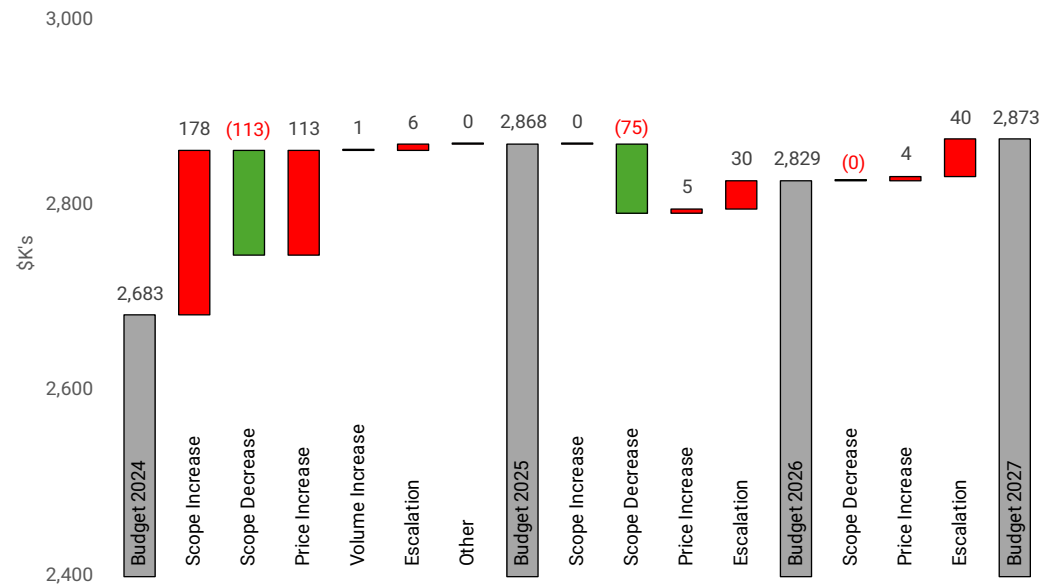
### Decrease

- o Previous Forecasts Carried Forward
  - \*\*\*Currently renegotiating Fire Service Agreements. 2026, and 2027 budget estimates will be adjusted accordingly once updated details are agreed upon.

## Emergency Services Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$184K 2026 vs 2025 = -\$39K 2027 vs 2026 = +\$45K



Variance Analysis Buckets

<b>ADMINISTRATOR'S OFFICE</b>				
<b>Operating Budget</b>				
	<b>2024 Approved Budget</b>	<b>2025 Planned Budget</b>	<b>2026 Planned Budget</b>	<b>2027 Planned Budget</b>
<b>REVENUES</b>				
Grants	28,000	25,000	-	-
Sales of Goods & Services	751,500	872,620	874,545	876,510
Transfers from Reserves	31,925	104,895	140,000	90,000
<b>Total Revenues</b>	<b>811,425</b>	<b>1,002,515</b>	<b>1,014,545</b>	<b>966,510</b>
<b>EXPENDITURES - by department</b>				
CAO Office	470,195	928,307	952,800	974,720
People & Culture	573,665	689,007	696,653	612,219
Marketing & Communications	393,330	370,800	490,605	439,965
Safety & Emergency Services	2,682,930	2,867,670	2,828,560	2,873,211
<b>Total Expenditures</b>	<b>4,120,120</b>	<b>4,855,784</b>	<b>4,968,618</b>	<b>4,900,115</b>
<b>Total Tax Support</b>	<b>3,308,695</b>	<b>3,853,269</b>	<b>3,954,073</b>	<b>3,933,605</b>
<i>Increase (Decrease) from previous year's budget</i>	12.71% 373,140	16.46% 544,574	2.62% 100,804 -	-0.52% 20,467
<b>TAX SUPPORT - by department</b>				
	<b>2024 Approved Budget</b>	<b>2025 Planned Budget</b>	<b>2026 Planned Budget</b>	<b>2027 Planned Budget</b>
CAO Office	460,195	918,307	942,800	964,720
People & Culture	545,665	659,007	696,653	612,219
Marketing & Communications	393,330	360,800	360,605	359,965
Safety & Emergency Services	1,909,505	1,915,155	1,954,015	1,996,701
<b>Tax Support</b>	<b>3,308,695</b>	<b>3,853,269</b>	<b>3,954,073</b>	<b>3,933,605</b>

## DEVELOPMENT & INFRASTRUCTURE

### 2025 Budget

#### Increase

- Internal Position Transfers from Operations (Technical Services)
- Consolidated Engineering Services
- Transfers to Reserves
  - Municipally Controlled Corporation Southern Regional Stormwater Drainage Committee Partnership
- Property Management
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)

### 2026 & 2027 Budget

#### Increase

- Structured Contingency

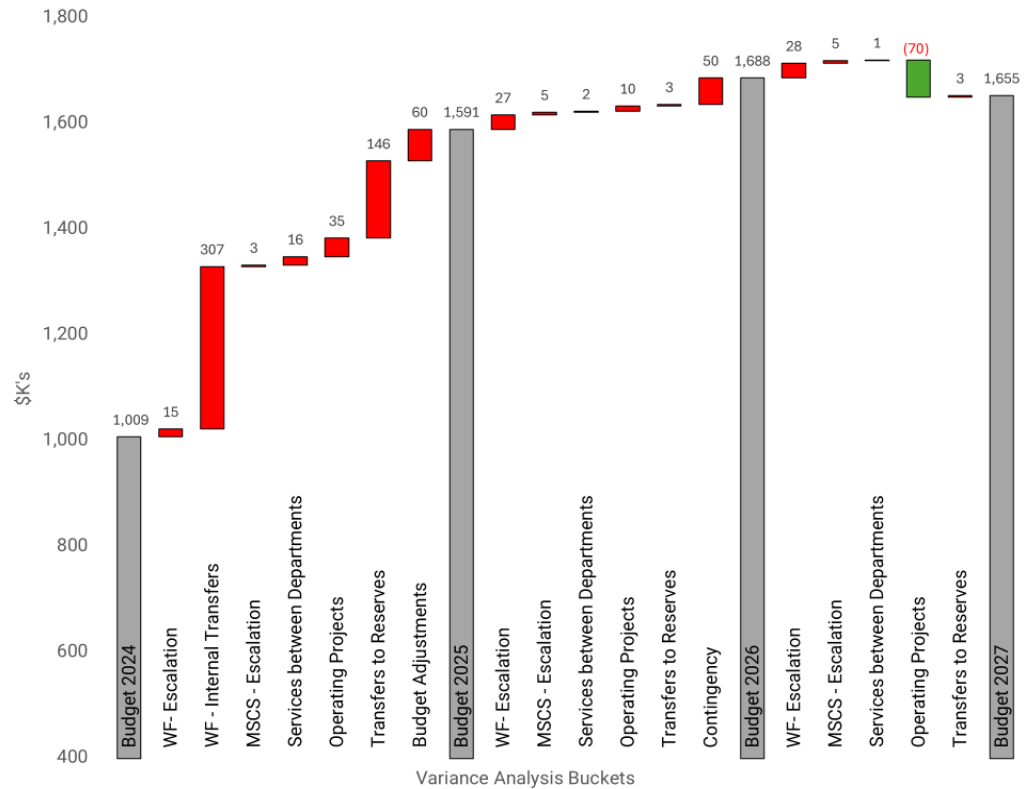
#### Decrease

- Operating Projects (Asset Management - Maintenance Manager Implementation Complete)

### Infrastructure Services Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$581K 2026 vs 2025 = +\$97K 2027 vs 2026 = -\$33K



## 2025 Budget

### Increase

- Staffing Changes and Municipal Intern For Full Year
- Contract Services Price Increase
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)

### Decrease

- Budget Savings Adjustment to Reflect Historical Actuals

## 2026 & 2027 Budget

### Increase

- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)

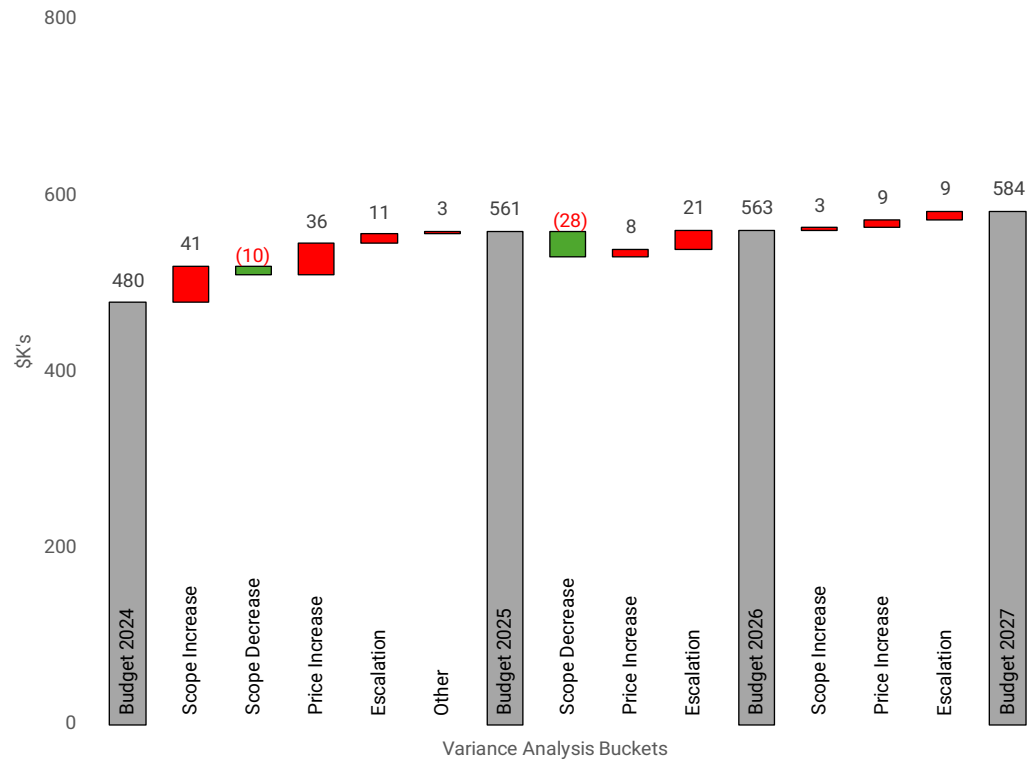
### Decrease

- Operating Projects

## Planning & Development Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$81K 2026 vs 2025 = +\$1K 2027 vs 2026 = +\$5K



## 2025 Budget

### Increase

- Reduced Fines – Prioritized Education
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)

### Decrease

- Budget Savings Adjustment to Reflect Historical Actuals (Dispatch Fees)

## 2026 & 2027 Budget

### Increase

- Escalation (e.g. Inflation, COLA, Benefits, etc.)

### Decrease

- Operating Projects (27')

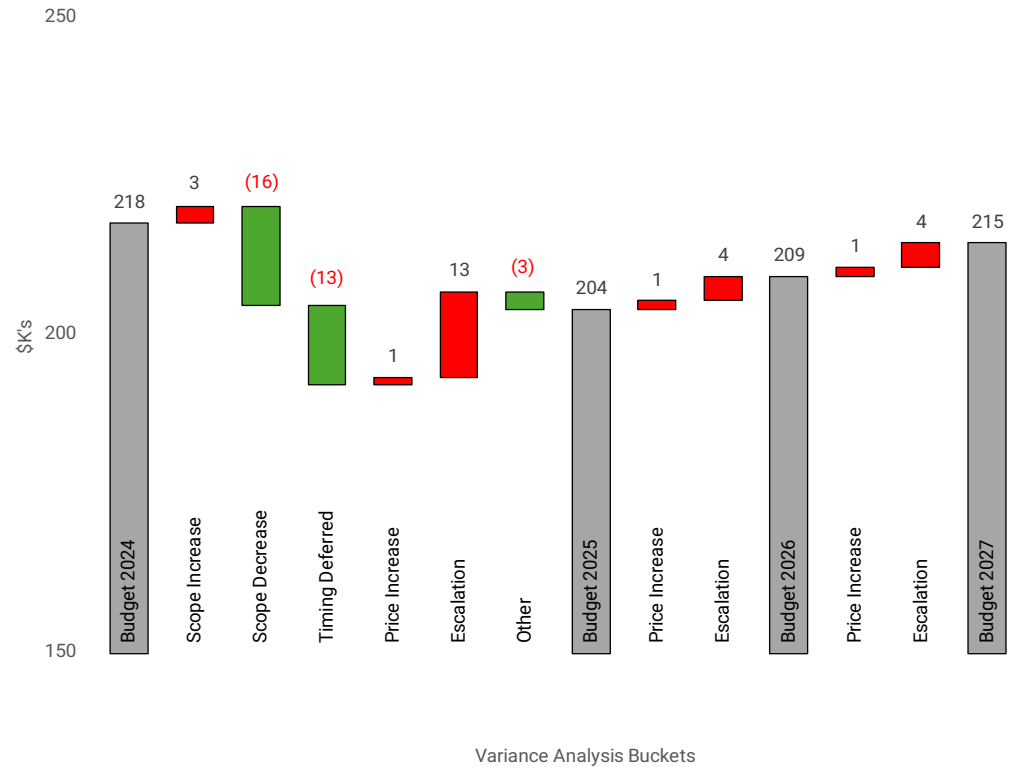
## CPO Services Expenditures

### Year-Over-Year Budget Variance

2025 vs 2024 = -\$14K 2026

vs 2025 = +\$5K 2027

vs 2026 = +\$5K





**DEVELOPMENT & INFRASTRUCTURE**

**Operating Budget**

	2024 Approved Budget	2025 Planned Budget	2026 Planned Budget	2027 Planned Budget
<b>REVENUES</b>				
Grants	95,000	100,000	90,000	-
Sales of Goods & Services	153,000	183,000	183,000	183,000
Fines & Penalties	95,000	90,000	90,000	90,000
Transfer from Reserves	50,000	30,000	5,000	5,000
<b>Total Revenues</b>	<b>393,000</b>	<b>403,000</b>	<b>368,000</b>	<b>278,000</b>
<b>EXPENDITURES - by department</b>				
Infrastructure Services	1,008,815	1,590,707	1,687,650	1,654,565
Planning & Development	480,425	561,277	562,725	583,875
CPO Program	217,770	202,247	209,430	214,705
<b>Total Expenditures</b>	<b>1,707,010</b>	<b>2,354,231</b>	<b>2,459,805</b>	<b>2,453,145</b>
<b>Tax Support</b>	<b>1,314,010</b>	<b>1,951,231</b>	<b>2,091,805</b>	<b>2,175,145</b>
<i>Increase (Decrease) from previous year's budget</i>	35.58% 344,865	48.49% 637,221	7.20% 140,574	3.98% 83,340
<b>TAX SUPPORT - by department</b>				
	2024 Approved Budget	2025 Planned Budget	2026 Planned Budget	2027 Planned Budget
Infrastructure Services	930,815	1,527,707	1,614,650	1,651,565
Planning and Development	275,425	311,277	357,725	398,875
CPO Program	107,770	112,247	119,430	124,705
<b>Tax Support</b>	<b>1,314,010</b>	<b>1,951,231</b>	<b>2,091,805</b>	<b>2,175,145</b>



## CORPORATE SERVICES

### 2025 Budget

#### Increase

- Budget Adjustment to Reflect Historical Actuals
- Third Party Assessment (Partial Year)
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)

### 2026 & 2027 Budget

#### Increase

- Third Party Assessment (Full Year)

#### Decrease

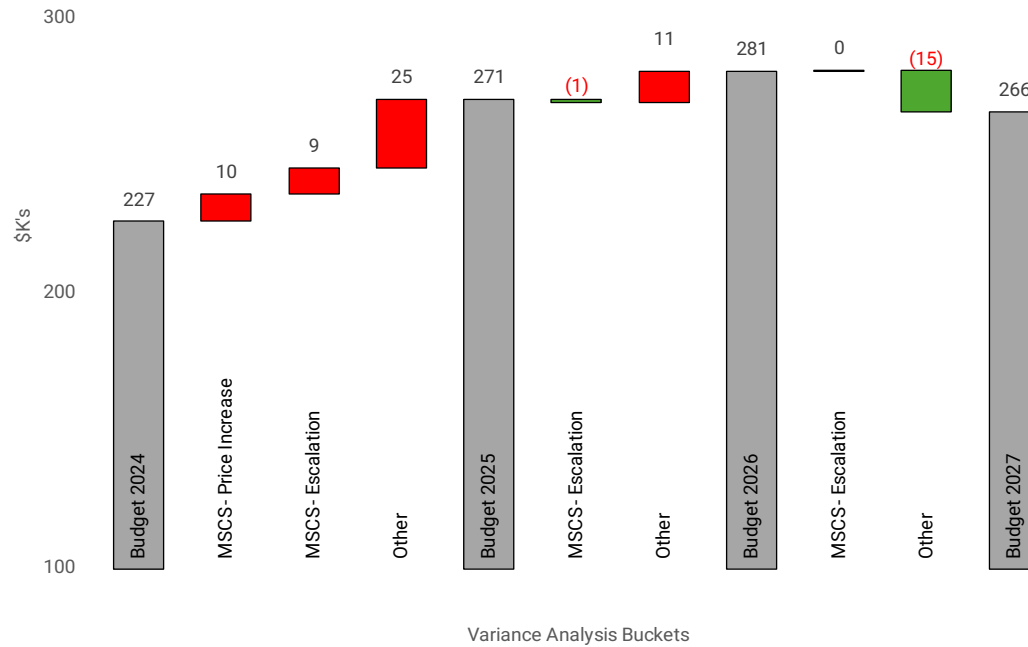
- Position Reduction – Retirement

### Tax & Assessment Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$44K 2026 vs 2025 = +\$10K 2027 vs 2026 =

-\$15K





## 2025 Budget

### Increase

- Annualized Transferred Positions (Controller)
- Consolidated Legal Budget
- Increased Legal Based on 2025 Specific Priorities
- Contingency/Project Implementation
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)
- Additional Grants to Other Organizations (Coaldale Access-A-Ride)

### Decrease

- Budget Savings Adjustment to Reflect Historical Actuals

## 2026 & 2027 Budget

### Increase

- Staffing
- Escalation (e.g. Inflation, COLA, Benefits, etc.)
- Budget Adjustment to Reflect Historical Actual Expenditure Trend

### Decrease

- No operation projects 2026

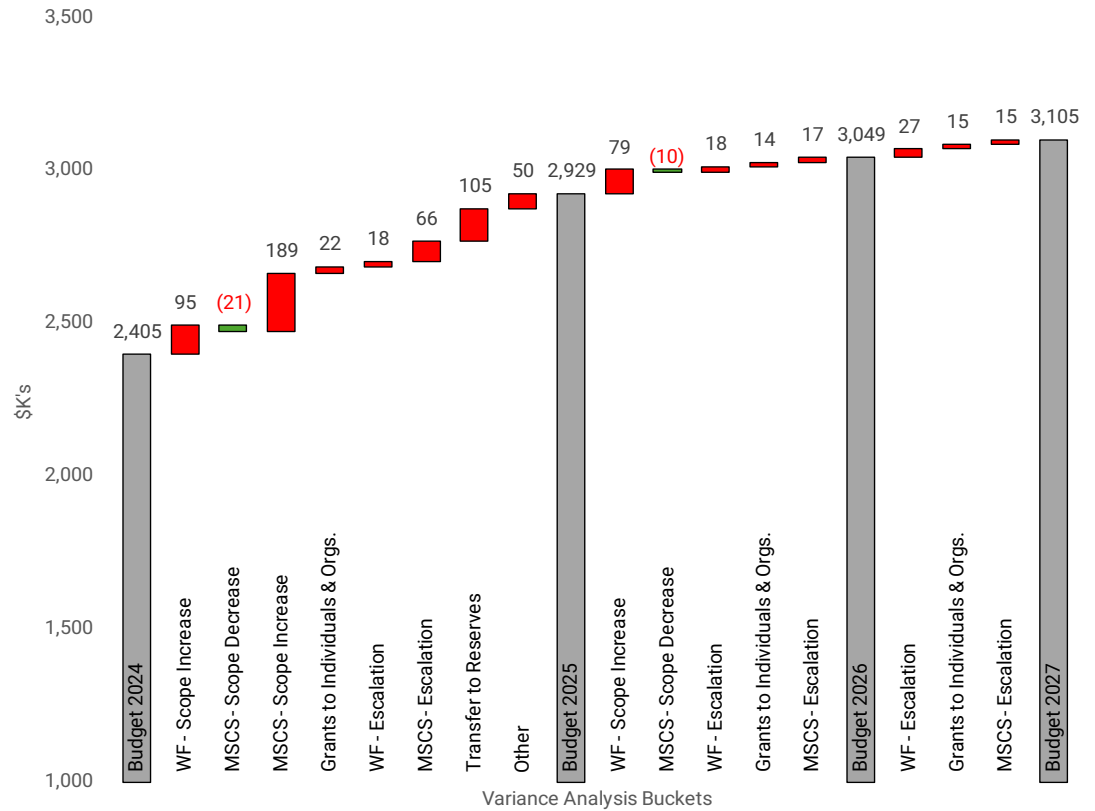
## Finance & Administration Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$525K 2026

vs 2025 = +\$119K 2027

vs 2026 = +\$56K



## 2025 Budget

### Increase

- Software
  - Automate workflows and increase operational efficiency
  - Advanced timeline for software implementation
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)

### Decrease

- Budget Adjustment to Reflect Historical Actuals

## 2026 & 2027 Budget

### Increase

- Software
- Workflow Automation Software (Annualized)
- Server Replacement (From Reserves 27')
- Escalation (e.g. Inflation, COLA, Benefits, etc.)

### Decrease

- Cancellation of Legacy Financial System Software (Bellamy)
- Transfers to Reserves

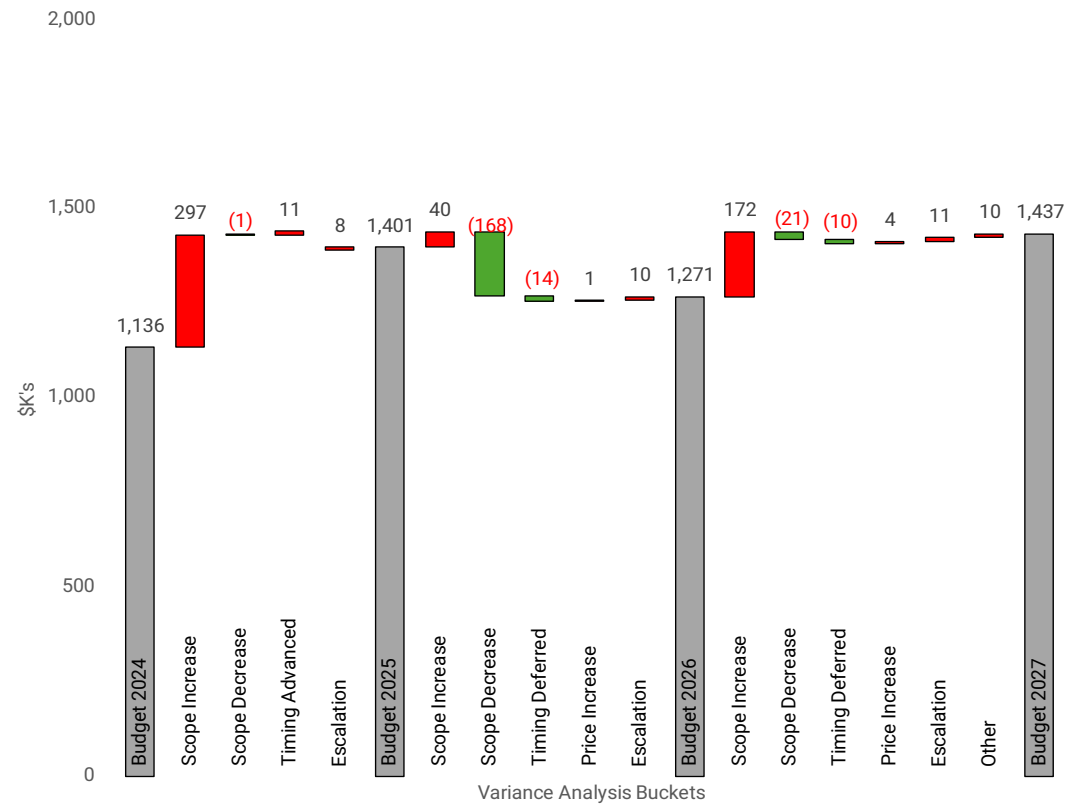
## Information Technologies Expenditures

### Year-Over-Year Budget Variance

2025 vs 2024 = +\$265K 2026

vs 2025 = -\$130K 2027

vs 2026 = +\$165K



CORPORATE SERVICES				
Operating Budget				
	2024 Planned Budget	2025 Planned Budget	2026 Planned Budget	2027 Planned Budget
<b>REVENUES</b>				
Grants	-	125,780	-	-
Sales of Goods & Services	276,865	305,316	305,316	305,316
Return on Investments	300,000	400,000	400,000	400,000
Fines & Penalties	300,000	300,000	300,000	300,000
Other Revenue	160,715	163,330	166,000	166,000
Services to Other Departments	906,540	1,109,050	1,160,245	1,174,525
Transfers from Reserves	244,360	120,500	117,430	97,040
<b>Total Revenues</b>	<b>2,188,480</b>	<b>2,523,976</b>	<b>2,448,991</b>	<b>2,442,881</b>
<b>EXPENDITURES - by department</b>				
Assessment	226,520	270,982	281,177	266,364
Finance & Administration	2,404,775	2,929,433	3,048,551	3,105,207
Information Technology	1,135,900	1,340,330	1,262,675	1,256,565
<b>Total Expenditures</b>	<b>3,767,195</b>	<b>4,540,745</b>	<b>4,592,403</b>	<b>4,628,136</b>
<b>Tax Support</b>	<b>1,578,715</b>	<b>2,016,769</b>	<b>2,143,412</b>	<b>2,185,255</b>
<i>Increase (Decrease) from previous year's budget</i>	-11.58% - 206,915	27.75% 438,054	6.28% 126,644	1.95% 41,843
<b>TAX SUPPORT - by department</b>				
	2024 Approved Budget	2025 Planned Budget	2026 Planned Budget	2027 Planned Budget
Assessment & Taxation	202,020	216,482	226,677	211,864
Finance & Administration	1,376,695	1,800,287	1,916,735	1,973,391
Information Technology	-	-	-	-
<b>Tax Support</b>	<b>1,578,715</b>	<b>2,016,769</b>	<b>2,143,412</b>	<b>2,185,255</b>

# PUBLIC OPERATIONS

## 2025 Budget

### Increase

- Link Pathway Maintenance
- Activity Coding/Billing Change
- Escalation (e.g. Inflation, COLA, CPP2 Benefits, etc.)
- Adjustments Made Based on Historical Actuals

### Decrease

- Services by Other Departments

## 2026 & 2027 Budget

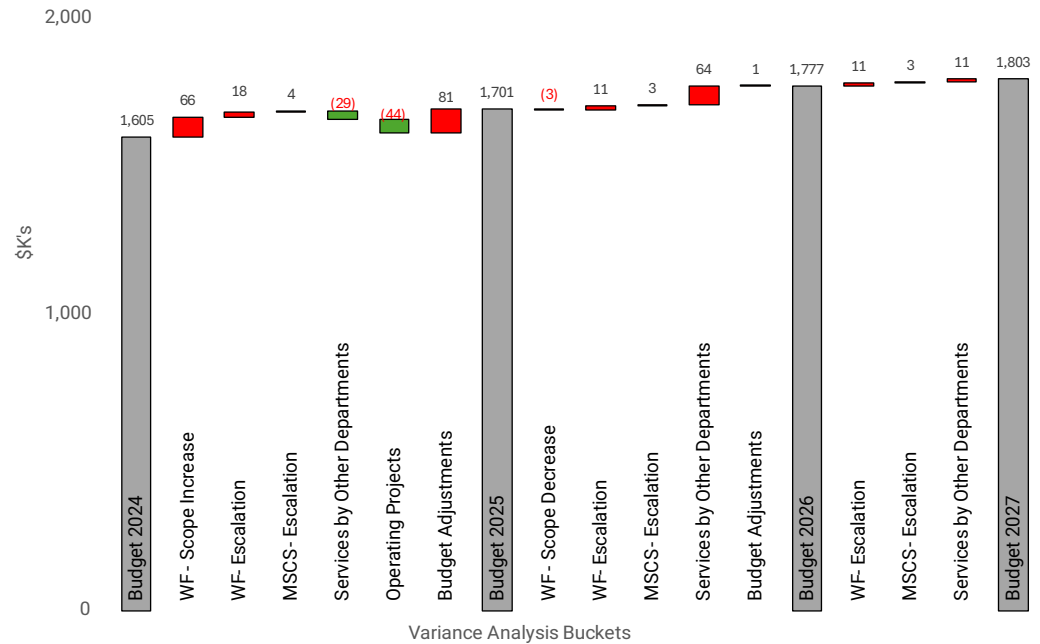
### Increase

- Services by Other Departments

## Agriculture Service Board (ASB) Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = +\$96K 2026 vs 2025 = +\$77K 2027 vs 2026 = +\$26K



# 2025 Budget

## Increase

- o Expanded Scope (Regularized Relief)
- o Workforce Optimization/Staffing Compliment
- o Transfers to Reserves

## Decrease

- o Internal Position Transfers to Infrastructure (Technical Services)

# 2026 & 2027 Budget

## Increase

- o Transfers to Reserves
- o Gravel Crushing & Staging (Funded from Reserve)

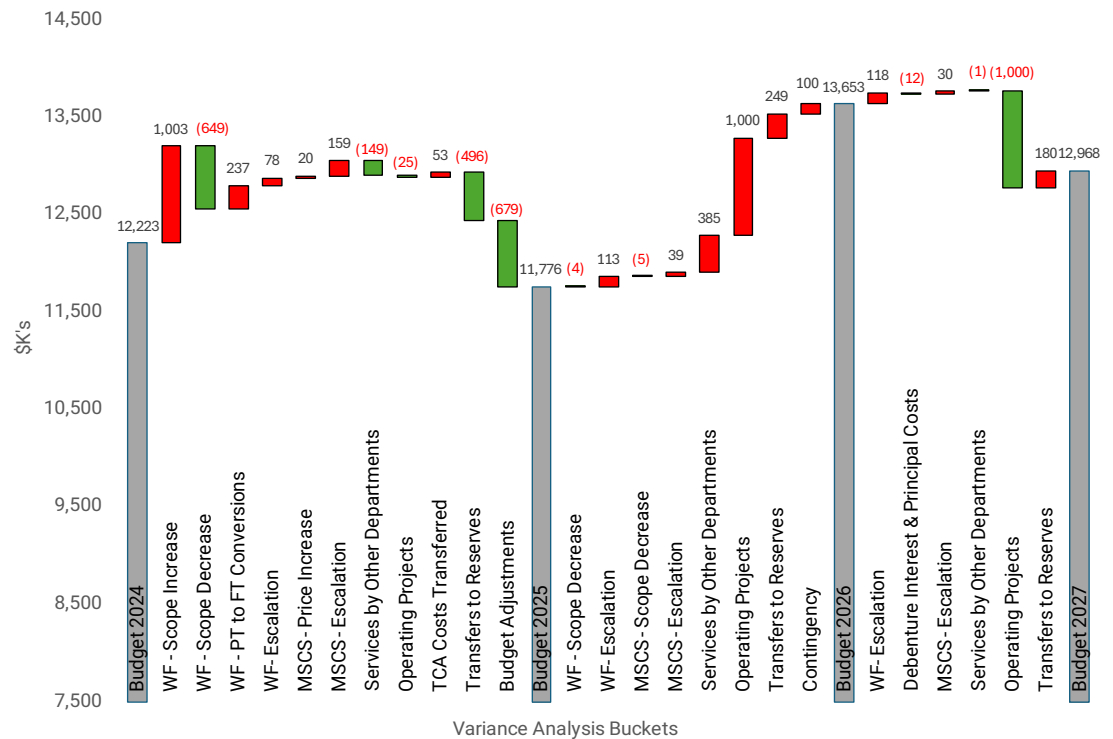
## Decrease

- o Operating Projects

## Public Works Expenditures

Year-Over-Year Budget Variance

2025 vs 2024 = -\$447K 2026 vs 2025 = +\$1,900K 2027 vs 2026 = -\$685K



## 2025 Budget

### Increase

- Carbon Tax
- Operating Project (Fuel Master)
- Fuel Consumption (Expanded PW Level of Service)
- Major Machine Part Cost

### Decrease

- Fuel Procurement
- Transfer to Reserves

## 2026 & 2027 Budget

### Increase

- Transfer to Reserves
- Carbon Tax

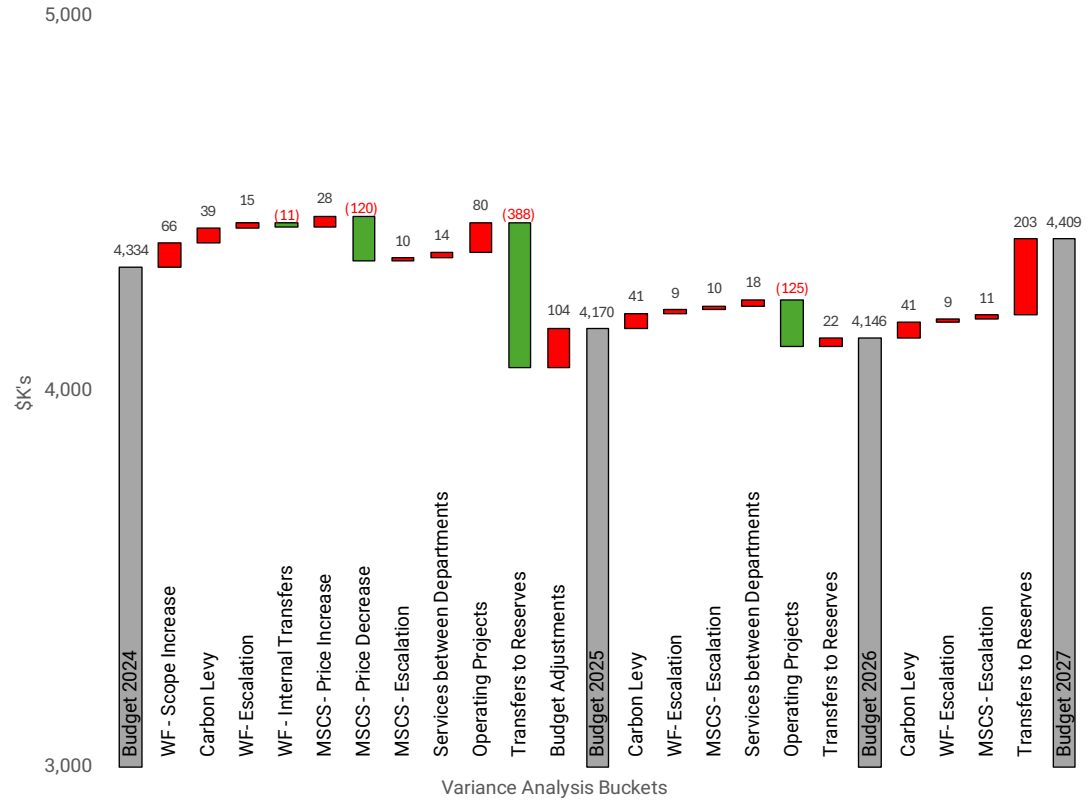
### Decrease

- Operating Projects

## Fleet Expenditures

### Year-Over-Year Budget Variance

2025 vs 2024 = **-\$164K** 2026 vs 2025 = **-\$25K** 2027 vs 2026 = **+\$264K**





## 2025 Budget

### Increase

- Increased Water Purchases
- Workforce Optimization/Staffing Compliment
- Debenture Payments

### Decrease

- Transfers to Reserves

## 2026 & 2027 Budget

### Increase

- Increased Water Purchases
- Debenture Payments
- Transfers to Reserve

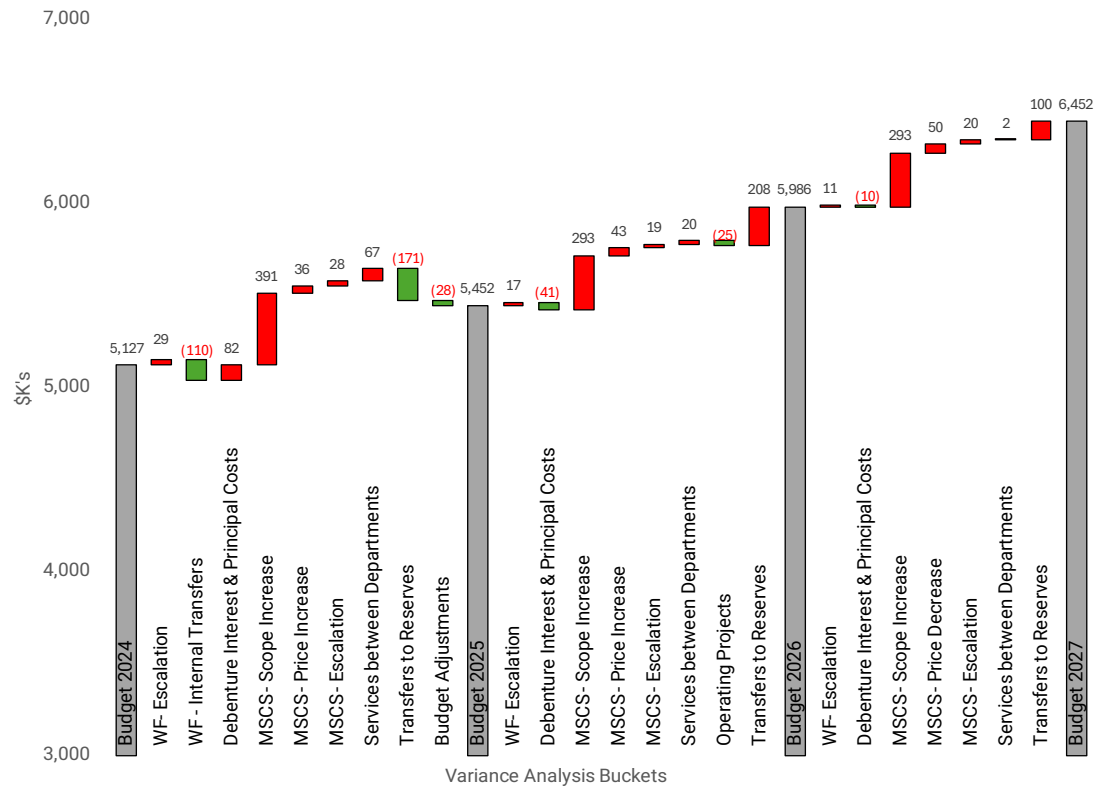
### Decrease

- Operating Projects

## Utilities Expenditures

### Year-Over-Year Budget Variance

2025 vs 2024 = +\$325K 2026 vs 2025 = +\$534K 2027 vs 2026 = +\$466K



<b>PUBLIC OPERATIONS</b>				
<b>Operating Budget</b>				
	<b>2024 Planned Budget</b>	<b>2025 Planned Budget</b>	<b>2026 Planned Budget</b>	<b>2027 Planned Budget</b>
<b>REVENUES</b>				
Grants	504,950	505,950	505,950	505,950
Services to Other Departments	4,184,285	4,001,960	4,309,450	4,298,170
Sales of Goods & Services	4,063,980	4,483,645	4,800,845	4,849,200
Service Agreements	430,840	434,544	441,295	448,155
Other Revenue	325,780	348,570	350,655	352,780
Local Improvement Taxes & Requisitions	639,605	652,400	665,450	678,760
Transfers from Reserves	257,500	342,500	859,500	162,500
Market Access Network Transfer from Capital	719,324	748,390	763,360	778,630
<b>Total Revenues</b>	<b>11,126,264</b>	<b>11,517,959</b>	<b>12,696,505</b>	<b>12,074,145</b>
<b>EXPENDITURES - by department</b>				
Agricultural Services	1,604,815	1,700,560	1,777,060	1,803,198
Fleet Services	4,334,075	4,170,445	4,145,645	4,409,390
Public Works	12,223,210	11,776,101	13,653,415	12,968,499
Utilities	5,126,860	5,451,748	5,986,266	6,451,976
<b>Total Expenditures</b>	<b>23,288,960</b>	<b>23,098,854</b>	<b>25,562,386</b>	<b>25,633,063</b>
<b>Tax Support</b>	<b>12,162,696</b>	<b>11,580,895</b>	<b>12,865,881</b>	<b>13,558,918</b>
<i>Increase (Decrease) from previous year's budget</i>	17.15% 1,780,111	-4.78% - 581,801	11.09% 1,284,985	5.38% 693,037
<b>TAX SUPPORT - by department</b>				
	<b>2024 Planned Budget</b>	<b>2025 Planned Budget</b>	<b>2026 Planned Budget</b>	<b>2027 Planned Budget</b>
Agricultural Services	1,098,315	1,167,178	1,078,840	1,204,330
Fleet Services	-	-	-	-
Public Works	10,436,656	9,875,191	9,748,515	10,648,510
Utilities	627,725	545,539	700,879	1,095,081
<b>Tax Support</b>	<b>12,162,696</b>	<b>11,587,908</b>	<b>11,528,234</b>	<b>12,947,921</b>





## RESERVES

	2025 Budgeted Transactions			Budgeted 2025 Ending Balance
	2024 Projected Ending Balance	IN	OUT	
ADMINISTRATION RESERVE	965,420.11	495,000.00	-75,000.00	1,385,420.11
ASB FUTURE PROJECTS RESERVE	193,149.92		-30,000.00	163,149.92
IT CAPITAL RESERVE	182,802.46	250,780.00	-177,500.00	256,082.46
IT OPERATING PROJECTS RESERVE	-			-
COUNCIL DISCRETIONARY RESERVE	145,168.61	36,500.00	-32,000.00	149,668.61
DONATION RESERVE	13,972.96	10,000.00		23,972.96
DRAINAGE RESERVE	747,940.11			747,940.11
SRSDC RESERVE		145,885.00		145,885.00
COMMUNITY GRANT RESERVE	34,588.42			34,588.42
UTILITIES CAPITAL RESERVE	4,437,967.02	945,950.00	-895,000.00	4,488,917.02
FLEET SERVICES	3,902,593.50	1,190,384.00	-3,027,000.00	2,065,977.50
GRAVEL PIT RECLAMATION RESERVE	58,859.74			58,859.74
COMMERCIAL/INDUSTRIAL LAND	2,450,516.78	900,000.00	-1,450,000.00	1,900,516.78
LANDFILL (KEDON) RESERVE	905,291.64	104,040.00		1,009,331.64
TAX EQUALIZATION RESERVE	2,930,836.50		-40,000.00	2,890,836.50
EMERGENCY SERVICES PROJECTS RESERVE	278,293.92			278,293.92
EMERGENCY SERVICES EARS PROGRAM RESERVE	1,848,261.27	222,000.00	-79,895.00	1,990,366.27
EMERGENCY SERVICES CONTINGENCY RESERVE	877,872.15			877,872.15
PW CAPITAL PROJECTS RESERVE	6,003,958.73	576,130.00	-50,000.00	6,530,088.73
RECREATION RESERVE	89,025.00			89,025.00
SAFETY PROGRAM RESERVE	121,458.97		-15,000.00	106,458.97
SNOW REMOVAL	974,841.70			974,841.70
43rd STREET INTERSECTION	418,511.64			418,511.64
MARKET ACCESS NETWORK - BASE STABILIZATION	2,226,912.30	420,000.00		2,646,912.30
MARKET ACCESS NETWORK - BRIDGES/H.T. ROADS	6,209,207.00	1,444,780.00	-490,000.00	7,163,987.00
TAX RECOVERY - HENSCHEL	17,405.78			17,405.78
<b>TOTAL OPERATING &amp; CAPITAL RESERVES</b>	<b>\$ 36,034,856.23</b>			<b>\$ 36,414,910.23</b>
<b>DESIGNATED RESERVES</b>				
DIAMOND CITY PREPAID FRONTAGE	234,478.42		-40,500.00	193,978.42
MONARCH LIT RESERVE	184,378.63	14,500.00		198,878.63
MOUNTAIN MEADOWS LIT RESERVE	140,349.68		-20,500.00	119,849.68
TURIN LIT RESERVE	728,147.57		-51,500.00	676,647.57
SUNSET ACRES LIT RESERVE	195,059.08	109,948.00		305,007.08
RIVERBRINK LIT RESERVE	31,523.24	19,702.00		51,225.24
<b>TOTAL DESIGNATED RESERVES</b>	<b>\$ 1,513,936.62</b>			<b>\$ 1,545,586.62</b>
<b>TOTAL RESERVES</b>	<b>\$ 37,548,792.85</b>			<b>\$ 37,960,496.85</b>

\* The reserve estimates are for information only and are based on budget only and do not account for any resolutions, final project costs, or any year end surplus/deficit transfers. They also do not include revenues from the Municipal Reserve of Final Market Access Network fund balances.



## TOTAL TAX SUPPORT

	<b>2023 APPROVED TAX LEVY</b>	<b>2024 PLANNED TAX LEVY</b>	<b>2025 PLANNED TAX LEVY</b>	<b>2026 PLANNED TAX LEVY</b>	<b>2027 PLANNED TAX LEVY</b>
<b>Council</b>	602,545	592,435	685,769	662,545	670,850
<b>Administrator's Office</b>	2,935,555	3,308,695	3,853,269	3,954,073	3,933,605
<b>Public Operations</b>	10,382,585	12,162,696	11,580,895	12,865,880	13,558,917
<b>Development &amp; Infrastructure</b>	969,145	1,314,010	1,951,231	2,091,805	2,175,145
<b>Corporate Services</b>	1,785,630	1,578,715	2,016,769	2,143,412	2,185,255
<b>Total Tax Support</b>	<b>16,675,460</b>	<b>18,956,551</b>	<b>20,087,933</b>	<b>21,717,715</b>	<b>22,523,772</b>
<b><i>Percent Increase (Decrease) from previous year's budget</i></b>	<b>5.125%</b>	<b>13.679%</b>	<b>5.968%</b>	<b>8.113%</b>	<b>3.712%</b>
<b>Tax Increase After New Growth</b>					
<b>Increase Over Prior Year's Budget</b>	\$812,890	\$2,281,091	\$1,131,382	\$1,629,782	\$806,057
<b>Projected Growth</b>	-\$141,700	-\$1,371,415	-\$373,636	-\$1,202,151	-\$407,604
<b>Net Growth</b>	<b>\$671,190</b>	<b>\$909,676</b>	<b>\$757,746</b>	<b>\$427,631</b>	<b>\$398,453</b>
<b><i>Percent Increase (Decrease) from previous year's budget</i></b>	<b>4.231%</b>	<b>5.455%</b>	<b>3.997%</b>	<b>2.129%</b>	<b>1.835%</b>