

MUNICIPAL DISTRICT OF PINCHER CREEK

No. 9

2026 BUDGET



APPROVED BY COUNCIL
NOVEMBER 25, 2025

Municipal District of Pincher Creek No 9

Consolidated Statement of Operations (Income Statement)

	2026	2025	2025
	Budget	Actuals	Budget
Net municipal property taxes	14,648,680	16,383,475	14,368,850
User fees and sales of goods	446,510	373,902	474,650
Government Transfer for Operating	551,870	321,947	883,870
Investment income	350,000	258,983	350,000
Penalties and costs of taxes	65,300	57,914	65,300
Licenses and permits	105,700	97,931	105,700
Proceeds from disposal of capital assets	-	-	-
Rental	111,180	32,540	104,980
Other	105,900	111,298	113,460
Total Revenue	16,385,140	17,637,990	16,466,810
Legislative	273,435	160,944	275,560
Administration	2,531,630	1,937,907	2,631,730
Protective Services	1,382,650	1,937,542	1,354,830
Roads, streets, walks and lighting	6,190,900	3,439,263	6,075,680
Airport	87,250	16,686	87,700
Water supply and distribution	825,695	545,959	968,660
Waste management	9,980	205,705	365,000
Wastewater treatment and disposal	125,100	79,039	148,100
Family and community support services	139,530	139,522	139,530
Cemeteries	70,000	-	62,000
Land use planning, zoning and development	404,000	224,179	421,600
Agricultural and environmental services	667,150	442,829	693,080
Parks and recreation	564,700	488,316	558,700
Culture - libraries, museums, halls	434,865	551,663	505,630
Total Expenses	13,706,885	10,169,553	14,287,800
Deficiency Excess of Revenue over Expenses Before Other	2,678,255	7,468,437	2,179,010
Government transfers for capital	1,409,000	323,460	3,177,000
Deficiency Excess of Revenue over Expenses	4,087,255	7,791,897	5,356,010

Expenses by Object

	2026	2025	2025
	Budget	Actuals	Budget
Salaries, wages and benefits	5,579,335	3,867,460	5,540,130
Contracted and general services	3,441,470	2,300,345	3,918,530
Materials, goods, supplies and utilities	2,464,800	1,456,724	2,563,550
Bank charges and short term interest	10,000	4,064	10,000
Interest on long term debt	66,905	41,222	74,950
Other expenditures	16,850	88,053	19,350
Transfers to local boards, agencies, organizations and others	1,465,525	2,025,680	1,432,290
Transfer to Local Government	662,000	553,860	729,000
Amortization of tangible capital assets	-	-	-
Loss on disposal of tangible capital assets	-	(167,854)	-
Accretion of asset retirement obligations	-	-	-
Total Expenses by Object	13,706,885	10,169,553	14,287,800

Above numbers do not include depreciation

Operating Budget Summary by Department

	2024	2025	2026	Variance	2025 vs 2026 Variance Highlights
Revenue					
School and PCF Requisitions	3,383,830	3,860,450	4,311,585	451,135	
Council	-	-	-	-	
General	340,030	418,430	415,300	(3,130)	
Administrative Services	83,030	66,630	254,330	187,700	Favorable due to Alberta Community Partnership (ACP) funding for the facilities assessment.
Planning & Development	94,800	212,200	136,200	(76,000)	Unfavorable due to the money received from the Federation of Canadian Municipalities(FCM) in 2025 for Brownfield Study.
Law Enforcement	15,150	20,150	40,150	20,000	Favorable as now able to collect ticket revenue.
Fire	-	-	-	-	
Public Works	350,400	467,190	295,800	(171,390)	Unfavorable due to ACP grant received in 2025 for the Road Study.
Agriculture & Environmental Services	407,245	385,750	295,750	(90,000)	Unfavorable due to expire AB Parks Contracts and no funding for resource management activities.
Airport	39,235	49,250	62,750	13,500	
Waste Management	20,000	22,000	78,925	56,925	Favorable due to contract with Circular Materials (CM).
Water Services	194,900	323,000	343,860	20,860	Favorable due to Utility Bylaw update, offset by Drought Projects Assessment being 75% complete.
Wastewater Services	16,000	20,000	24,000	4,000	
Community Services	211,620	211,620	111,620	(100,000)	Unfavorable as no transfer from grants required for the Pincher Creek Early Learning Childhood Centres (PCCELC).
Parks & Recreation	-	-	-	-	
Cemeteries	-	-	-	-	
Total Revenues	5,156,240	6,056,670	6,370,270	313,600	
Expense					
School and PCF Requisitions	3,383,830	3,860,450	4,311,585	451,135	
Council	259,115	275,560	273,435	(2,125)	
Administrative Services	2,276,970	2,641,730	2,761,930	120,200	Unfavorable due to the facilities assessment.
Planning & Development	323,950	421,600	404,660	(16,940)	Brownfield Study(FCM Grant) completed, offset by Oldman Area Structure Plan update and increased ORRSC contract fees.
Law Enforcement	373,900	473,700	496,420	22,720	
Fire	826,630	881,130	895,130	14,000	
Public Works	5,742,360	6,075,680	6,220,900	145,220	Unfavorable due to an increase in crushing and road maintenance costs, offset by the Road Study (funded by ACP).
Agriculture & Environmental Services	677,960	693,080	667,910	(25,170)	
Airport	78,360	87,700	132,250	44,550	Unfavorable due to Airport Loading Analysis.
Waste Management	326,960	365,000	375,580	10,580	Unfavorable due to increased usage and fee increase.
Water Services	777,200	968,660	856,395	(112,265)	Favorable due to Drought Projects Assessment 75% complete, studies completed on the Cridland Dam, and Utility Bylaw updates. Offset by increases for Lundbreck Reservoir repairs.
Wastewater Services	117,240	148,100	182,600	34,500	Unfavorable due to Lift Station air handling repairs.
Community Services	641,550	645,160	574,395	(70,765)	Favorable as no further payments required to PCCELC.
Parks & Recreation	524,200	558,700	564,700	6,000	
Cemeteries	55,140	62,000	70,000	8,000	
Total Expenses	16,385,365	18,158,250	18,787,890	629,640	
Deficiency of Revenue Over Expenses	11,229,125	12,101,580	12,417,620	316,040	
Tax Levy Operating Reserves	330,800	282,800	245,800	(37,000)	
Tax Levy Capital Reserves	1,890,305	1,723,340	1,720,000	(3,340)	
Debt Principal	394,620	272,870	280,960	8,090	
Loans	-	-	-	-	
Municipal Tax Levy	13,844,850	14,380,590	14,664,380	283,790	
Note: Amortization expense to be included .	3,350,000	3,350,000	3,350,000		

3 Year Operating Budget Summary by Department

Required per MGA (283.1)	2026	2027	2028	2029
Requisitions	4,311,585	4,397,820	4,485,780	4,575,495
Council	-	-	-	-
General	415,300	423,605	432,075	440,710
Administrative Services	254,330	34,335	34,835	34,835
Planning & Development	136,200	99,800	99,800	99,800
Law Enforcement	40,150	40,150	40,150	40,150
Fire	-	-	-	-
Public Works	295,800	279,190	284,190	289,190
Agriculture & Environmental Services	295,750	267,250	267,250	267,250
Airport	62,750	51,935	55,235	60,585
Waste Management	78,925	22,500	22,900	23,300
Water Services	343,860	301,600	335,660	352,160
Wastewater Services	24,000	26,000	28,000	30,000
Community Services	111,620	111,620	111,620	111,620
Parks & Recreation	-	-	-	-
Cemeteries	-	-	-	-
Total Revenues	6,370,270	6,055,805	6,197,495	6,325,095
Requisitions	4,311,585	4,397,820	4,485,780	4,575,495
Council	273,435	280,830	284,795	293,645
Administrative Services	2,761,930	2,628,185	2,611,915	2,679,075
Planning & Development	404,660	353,055	348,805	352,150
Law Enforcement	496,420	495,290	499,090	505,260
Fire	895,130	902,130	908,330	914,630
Public Works	6,220,900	6,267,760	6,418,215	6,524,015
Agriculture & Environmental Services	667,910	665,800	676,825	688,820
Airport	132,250	60,210	81,210	61,710
Waste Management	375,580	372,755	381,880	389,225
Water Services	856,395	711,840	726,600	740,275
Wastewater Services	182,600	98,235	98,930	99,625
Community Services	574,395	563,015	568,515	699,015
Parks & Recreation	564,700	565,700	581,200	591,700
Cemeteries	70,000	71,400	72,830	74,285
Total Expenses	18,787,890	18,434,025	18,744,920	19,188,925
Deficiency of Revenue Over Expenses	12,417,620	12,378,220	12,547,425	12,863,830
Transfer to/from Tax Rate Stabilization	-	100,000	100,000	100,000
Tax Levy Operating Reserves	245,800	345,800	345,800	345,800
Tax Levy Capital Reserves	1,720,000	1,922,745	2,025,200	2,027,705
Debt Principal	280,960	283,440	279,495	281,260
Loans	-			
Municipal Tax Levy	14,664,380	15,030,205	15,297,920	15,618,595

Property Tax

Municipal	2025 Actuals	Bylaw	Variance	Tax Revenue 2026 (2.0% Increase)	Additional Revenue in 2026 Budget
Residential	3,127,240	3,130,150	(2,910)	3,189,780	62,540
Farmland	474,307	474,298	9	483,790	9,483
Non-Residential (NR)	10,663,953	10,665,482	(1,529)	10,877,230	213,277
NR - Small Commercial	105,763	105,763	()	107,880	2,117
Minimum Tax	4,748	4,897	(149)	5,700	-
	14,376,010	14,380,590	(4,580)	14,664,380	287,418

2026 Property Tax Bylaw

Municipal	Tax Levy	Assessment	Tax Rate
Residential	3,189,780	854,228,730	3.7341
Farmland	483,790	58,808,700	8.2265
Non-Residential	10,877,230	1,010,438,570	10.7649
NR - Small Commercial	107,880	13,359,800	8.0750
Minimum Tax	5,700		
Total	14,664,380	1,936,835,800	
Alberta School Foundation Fund			
Residential and Farmland	2,306,550	911,698,930	2.5299
Non-Residential	1,355,160	347,692,410	3.8976
Pincher Creek Foundation	386,650	1,934,718,200	0.1998
Designated Industrial Property	74,000	990,109,870	0.0747
Grand Total	18,786,740		

General			
2026 Net Budget	\$	15,079,675	The ‘General’ section of the budget addresses the following items: • Municipal Tax Revenue • The Alberta School Foundation Fund, Designated Industrial Property and Senior Housing which are collected from special tax levies on behalf of those agencies. • Tax arrears, penalty, other revenues, and property assessment adjustments • Investment income and interest expenses • Unconditional grants that are not identified to a specific department.
2025 Net Budget	\$	14,676,320	
% Change		2.7%	

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Municipal Property Taxes	14,281,020	14,664,380	2.0% ↑on all assessment categories from 2025 actuals.
Tax Penalties and Costs	65,300	65,300	
Investment Income	350,000	350,000	
Taxation Collected for Requisition	3,860,450	4,311,585	↑Unknown increase in PCF, increase in Alberta School Foundation reflects 2025 actuals, expecting DIP and PCESC to be comparable to previous years.
Total Revenues	\$ 18,536,770	\$ 19,391,265	
Requisitions	3,860,450	4,311,590	
Net Revenue	\$ 14,676,320	\$ 15,079,675	

Council and Other Legislative		
2026 Net Budget	(273,435)	The Council budget area deals with all costs associated and incurred by Municipal Council including stipends, per diems and fees for meetings and conferences.
2025 Net Budget	(275,560)	
% Change	-0.8%	
M.D. Council members sit on various internal and external boards including: Agricultural Services Board, Agricultural Service Appeal Committee, Airport Committee, Alberta Southwest Regional Alliance, Beaver Mines Community Association, Castle Mountain Community Association, Chinook Arch Regional Library Board, Crowsnest Pincher Creek Landfill Association, Economic Development, Facilities Planning Study Steering Committee, Family & Community Support Services, Housing Committee, Inter Collaborative Framework Committee, Inter Municipal Development Committee, Lundbreck Citizens Council, Oldman River Regional Services Commission, Pincher Creek Emergency Services Commission, Pincher Creek Foundation, Pincher Creek Municipal Library Board, Pincher Creek Regional Emergency Management Organization, Recycling Management Committee and Regional Emergency Livestock Plan.		

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Sales of Good & Services	-	-	
Total Revenues	-	-	
Personal Costs	174,530	193,235	↑ Council remuneration policy revised for 2026
Training, Workshops, Conferences, Etc. Paid	11,000	10,000	
Mileage	22,100	22,100	
Hotels and Accommodation	12,500	12,500	
Meals	8,000	8,000	
Airfare	2,000	-	↓ FCM Conference and Airfare removed from 2026 for term
Information Technology	2,500	3,100	
Election Costs	20,500	3,000	↓ 2025 was an election year
Memberships and Subscriptions	18,930	19,000	
General Purchases	3,500	2,500	
Total Expenses	275,560	273,435	
Net Operations	(275,560)	(273,435)	

Administration		
2026 Net Budget	(2,707,600)	Administration Services provided are: • Finance • Reception • Information Technology • Health and Safety • Human Resources
2025 Net Budget	(2,812,100)	
% Change	-3.7%	

2025 Key Accomplishments

- Switched benefit providers from Manulife to Desjardins in October 2025. The switch has resulted in combined employee/employer savings of approximately 70k in the first year.
- Completed a server refresh and the implementation of a new Microsoft Office Standard to replace Microsoft Suite.
- Passed a revised TIPP bylaw allowing more opportunities for rate payers to get on the plan.

2026 Initiatives

- #1** The current financial software will be discontinued in the coming years; therefore, the MD must work towards and begin to transition to a new ERP system.
- #2** Negotiate a new collective agreement as the current agreement is set to expire in December 2026.
- #3** Upon successful completion of an ACP grant, complete a Regional Facilities Condition Assessment and Master Plan.

Summary Budget				
	Budget 2024	Budget 2025	Budget 2026	Variance Highlights
Sales of Good & Services	10,750	9,500	9,500	
Leases, Rentals and Other	18,455	17,130	24,830	
Government Grants	-	40,000	220,000	↑ ACP Grant
Total Revenues	29,205	66,630	254,330	
Personnel Costs	1,348,730	1,599,500	1,517,400	
General Purchases	228,240	245,140	237,465	
Insurance	152,090	171,220	174,640	
Training	25,250	32,750	32,750	
Health and Safety	17,430	23,100	36,300	
Information Technology	101,170	160,670	122,185	↓ IT server refresh
Legal Fees	28,000	45,000	50,000	
Contracted Services	270,800	338,700	565,540	↑ Regional Facilities Condition Assessment and Master Plan pending a successful ACP grant application
Local Government Transfers	-	-	-	
Bank Charges	10,000	10,000	10,000	
Long Term Debt Interest	-	5,650	5,650	
Bad Debts	18,000	10,000	10,000	
Subtotal Expenses	\$ 2,199,710	\$ 2,641,730	\$ 2,761,930	
Transfer to Reserves	46,965	237,000	200,000	Transfers to building reserve and community initiatives.
Loans	-	-	-	
Total Expenses	\$ 2,246,675	\$ 2,878,730	\$ 2,961,930	
Net Operations	(2,217,470)	(2,812,100)	(2,707,600)	

Enforcement Services		
2026 Net Budget	(456,270)	Enforcement Services includes the Provincial Police Funding Model and the Community Peace Officer. Bylaws are enforced on a complaint basis and include: • Land use • Traffic • Community Standards • Animal Control
2025 Net Budget	(453,550)	
% Change	0.6%	

2025 Key Accomplishments Continued to expand the Community Police Officer Program. Hired a Community Peace Officer, created and amended bylaws, and held an open house for the public.

2026 Initiatives

- #1 Enhance community engagement and education.
- #2 Strengthen operational efficiency and collaboration with federal (RCMP) and provincial agencies.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Licenses	150	150	
RCMP Fines	20,000	20,000	
Ticket Revenue	-	20,000	
Total Revenues	20,150	40,150	
Personal Costs	105,600	130,500	
Training	1,500	7,500	
Legal Fees	-	5,000	
Safety	10,000	5,000	
General Purchases	32,500	24,320	
Police Costing	324,100	324,100	Provincial download - Police Funding Model
	-	-	
Subtotal Expenses	473,700	496,420	
Net Operations	(453,550)	(456,270)	

Planning		
2026 Net Budget	(268,460)	Planning & Development department ensures all development within M.D. conforms with the policies and requirements of the municipal planning documents and Provincial legislation or regulations that affect land development within the M.D. Services provided include: • Development and utility permits • Compliance certificates • Geographical Information System inquiries • Land use bylaw amendments • Liaison between the public and Council regarding road closures
2025 Net Budget	(209,400)	
% Change	28.2%	

2025 Key Accomplishments

- Completed the Lundbreck Hamlet Study and Brownfield Feasibility Study.
- South Canadian Rockies Tourism Association Involvement and Implementation of Regional Tourism Advisory Committee.

2026 Initiatives

- #1 Create a Municipal Business Licensing system.
- #2 Oldman River Reservoir Area Structure Plan Update & Amendment (Complete 2027).
- #3 Beaver Mines Hamlet Study (Complete 2027).
- #4 Castle Mountain Area Structure Plan Update and Amendment.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Sales of Good & Services	8,500	8,500	
Fees and Other	22,700	22,700	
Safety Codes	75,000	75,000	
Government Grants	106,000	30,000	↓ Brownfield Study(FCM Grant) completed
Total Revenues	212,200	136,200	
Personnel Costs	102,550	105,100	
General Purchases	10,050	13,210	
Training	5,000	5,000	
Legal Fees	10,000	20,000	
Contracted Services	274,000	241,350	Brownfield Study(FCM Grant) completed, offset by Oldman Area Structure Plan update and 20% increase in ORRSC contract fee
Right of Way Purchases	20,000	20,000	
Subtotal Expenses	421,600	404,660	
Net Operations	(209,400)	(268,460)	

Fire/PCREMO		
2026 Net Budget	(895,130)	Items included in the Fire budget are: • Contribution to Pincher Creek Emergency Services Commission (PCESC) • Contribution to Pincher Creek Regional Emergency Management Organization (PCREMO) • Revenue/expense for M.D. residents requiring fire services • M.D. fire hall utility costs • Contribution to Pincher Creek Search & Rescue
2025 Net Budget	(881,130)	
% Change	1.6%	

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Total Revenues	-	-	
General Purchases	-	-	
Contracted Services	-	-	
Contributions to PCESC	795,000	805,000	
Contributions to PCREMO	75,000	79,000	
Contributions to Other Agencies	11,130	11,130	
Subtotal Expenses	881,130	895,130	
Transfer to Reserves	-	-	
Total Expenses	881,130	895,130	
Net Operations	(881,130)	(895,130)	

Public Works		
2026 Net Budget	(7,272,180)	The Public Works department provides oversight to municipal infrastructure, including 5 hamlets, approx. 1,205 km of roads, 160 bridges, the airport, and buildings and the equipment fleet.
2025 Net Budget	(6,949,900)	
% Change	4.6%	

- 2025 Key Accomplishments
 - On track to complete a Gravel Pit Plan for the Sapeta Pit by the end of the year.
 - Trained and established a shoulder pulling program with one operator.
 - Implemented a new inventory system with staff and review vehicle/equipment listing and dispose of unneeded assets.

- 2026 Initiatives
 - #1 Allocate resources to the gravel crushing program to ensure we obtain a sufficient inventory to meet operational demands.
 - #2 Assume responsibility for the repair and maintenance of "Shell" Road.
 - #3 Contine to focus on road infrastructure such a permanent snowfence, small culverts, and signage while developing preventative maintenance programs for these asset groups.

Summary Budget				
	Budget 2024	Budget 2025	Budget 2026	Variance Highlights
Sales of Good & Services	43,600	43,600	43,600	
Sale of Gravel & Asphalt	20,000	20,000	20,000	
Sale of Dust Control	50,000	50,000	60,000	
Government Grants	50,000	280,000	107,000	↓ Road Study funding (ACP) complete in 2025
Contribution from agencies	44,600	40,590	32,200	
Transfer from Reserves	81,200	-	-	
Interdepartmental Changes	61,000	33,000	33,000	
Total Revenues	350,400	467,190	295,800	
Personnel Costs	2,668,000	2,692,000	2,743,000	
General Purchases	1,377,700	1,311,600	1,237,400	
Contracted Services	265,600	327,000	169,000	↓ Road Study funding (ACP)
Safety	41,000	44,250	52,100	
Training	43,250	58,250	58,250	
Information Technology	121,690	128,470	134,210	
Gravel Hauling	320,000	350,000	384,000	
Gravel Crushing	250,000	325,000	507,000	↑ Increased crushing to be done in 2026
Gravel Royalties	145,000	182,500	182,500	
Gravel Pit Reclamation	50,000	50,000	75,000	
Bridge Repairs	25,000	35,000	30,000	
Engineering & Surveying	46,000	82,000	50,500	
Dust Control & Cold Mix Product	335,000	441,000	555,000	↑ Repair and maintenance of "Shell" Road
Long Term Debt Interest	54,120	48,610	42,940	
Subtotal Expenses	5,742,360	6,075,680	6,220,900	
Transfer to Reserves	1,293,200	1,150,000	1,150,000	
Long Term Debt Principal	185,900	191,410	197,080	
Total Expenses	7,221,460	7,417,090	7,567,980	
Net Operations	(6,871,060)	(6,949,900)	(7,272,180)	

Agricultural and Environmental Services		
2026 Net Budget	(372,160)	The Agricultural and Environmental Services department provides oversight to the municipal obligations of the Weed Control Act, Pest Act and the Soil Conservation Act. Services include: • Weed control (primary task) • Extension services for residents to assist with farm and ranch productivity • Manage the MD dams and water requirements to benefit residents downstream. • Park Maintenance program
2025 Net Budget	(307,330)	
% Change	21.1%	

2025 Key Accomplishments • Hosting an Ag Fair in December 2025.

- 2026 Initiatives**
- #1** Continue to improve public awareness on environmental stewardship programs through the Alternative Land Use Systems (ALUS) program and the South West Invasive Managers (SWIM) program.
 - #2** Ensure that municipal land owners are aware of weed removal obligations and issue weed notices when required.

Summary Budget				
	Budget 2024	Budget 2025	Budget 2026	Variance Highlights
Sales of Good & Services	131,000	108,500	53,500	↓ Contract with AB Parks has expired. It is not known if this contract will be renewed
Government Grants	236,245	236,250	201,250	↓2025 - 2028 ASB Grant does not include coverage for resource management activities
Deadstock Program	35,000	35,000	40,000	
Misc. Revenue	5,000	6,000	1,000	
Transfer from Reserves	-	-	-	
Total Revenues	407,245	385,750	295,750	
Personnel Costs	352,000	363,800	384,800	
Training	10,300	12,400	14,900	
General Purchases	124,380	142,050	147,200	
Contracted Services	109,000	96,000	41,000	
Safety	9,250	12,300	12,760	
Information Technology	13,030	6,530	7,250	
Chemical	50,000	50,000	50,000	
Interdepartmental	10,000	10,000	10,000	
Subtotal Expenses	677,960	693,080	667,910	
Net Operations	(270,715)	(307,330)	(372,160)	

Airport		
2026 Net Budget	(69,500)	The Pincher Creek Airport is managed by the M.D. There is minimal activity; therefore, there is little revenue generated. M.D. is responsible for: • Grass Cutting • Maintenance of Facility • Snow Removal
2025 Net Budget	(38,450)	
% Change	80.8%	

2025 Key Accomplishments

- Took over the ownership of an airport hangar, which is now being used for storage of AES rental equipment.
- Updated the current Airport Tanker Base lease.

2026 Initiatives

- #1** Continue to engage local partners to enhance services and viability of our airport.
- #2** Complete an Airport Loading Analysis as per the Transportation Master Plan.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Leases	44,250	42,750	
Transfer From Reserves	-	15,000	↑ Transfer for Carry Forward Reserve - Airport Line Painting
Interdepartmental Changes	5,000	5,000	
Total Revenues	49,250	62,750	
Personal Costs	950	950	
General Purchases	33,250	32,800	
Contracted Services	33,500	78,500	↑ Airport Loading Analysis
Interdepartmental	20,000	20,000	
Subtotal Expenses	87,700	132,250	
Transfer to Reserves	-	-	
Net Operations	(38,450)	(69,500)	

Waste Management		
2026 Net Budget	(296,655)	Solid waste services are provided within this department by the Crowsnest Pincher Creek Landfill Association as a contractor to the M.D. The most significant service provided is the placement of roll-off bins for residents to place their solid waste for pick-up. Curbside pickup is provided to the Hamlets of Beaver Mines and Lundbreck. The M.D. partners with the Town to offer additional Waste Management services through the Eco-Centre.
2025 Net Budget	(343,000)	
% Change	-13.5%	

2025 Key Accomplishments •Met Phase 1 deadline in securing a contract under the new provincial Extended Producer Responsibility (EPR) regulation to offset costs for recycling and shipment of single-use products, packaging, and paper products (PPP). Successfully negotiated contract values based on assumed increases at the Eco Center.

2026 Initiatives

- #1** Renegotiate the waste handling contract (expires December 31, 2025) with the Landfill.
- #2** Meet the requirements of EPR and extend EPR funding past the contractual end date of September 30th, 2026, for Eco Center funding. Gain clarity on the EPR path forward related to recycling bins in Hamlets and negotiate an acceptable path forward for the Council and residents.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Waste Management Fees	22,000	22,000	
Extended Producer Responsibility	-	56,925	↑ Contract with Circular Materials valid to Sept 30
Total Revenues	22,000	78,925	
Bin Rentals/Pickups	113,570	84,000	Correction of budget buckets for landfill fees and tipping fees expected to go up 5%
Drive In Tipping Fees	83,180	83,180	
Eco Centre and Other Recycling	168,250	208,400	
Subtotal Expenses	365,000	375,580	
Net Operations	(343,000)	(296,655)	

Water Services		
2026 Net Budget	(1,016,415)	The Water Services Segment provides potable water for the Hamlet of Lundbreck and Beaver Mines, Castle Parks, Castle Mountain Resort and contracts potable water treatment and delivery services to the Village of Cowley. Additional services are being currently installed for the Hamlet of Beaver Mines. Water services also temporarily includes Dams (Other Environmental Use and Protection) for financial reporting purposes.
2025 Net Budget	(1,150,460)	
% Change	-11.7%	

- 2025 Key Accomplishments
 - Utility Bylaw 1344-22 rate schedule was modified to provide better cost recovery.
 - Completed an overhaul and implementation of the Water Shortage Response Plan.
 - New remote monitoring system (SCADA) was installed at the water plant.

- 2026 Initiatives
 - #1 Complete a Regional Drought Projects Assessment to guide next steps in ensuring resilience of a regional water system.
 - #2 Operational repairs resulting from 2024/2025 reservoir inspections.
 - #3 Water Plant approval expiry renewal.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Sales of Good & Services	213,000	261,860	↑ Utility Rate increase
Government Grants	110,000	82,000	DFPP and AMWWP funding for raw water storage study
Transfer From Reserves	-	-	
Total Revenues	323,000	343,860	
Personnel Costs	248,600	248,600	
Training	7,500	7,500	
General Purchases	310,690	305,580	
Contracted Services	316,180	268,900	↓ Raw Water Storage Study (funded through DFPP/AMWWP) and Cowley Reservoir inspection complete, offset by Lundbreck Reservoir repairs
Long Term Debt Interest	20,690	18,315	
Miscellaneous*	65,000	7,500	↓ Cridland Dam Study and Therriault Data Analysis
Subtotal Expenses	968,660	856,395	
Transfer to Capital Reserves	423,340	420,000	
Long Term Debt Principal	81,460	83,880	
Total Expenses	1,473,460	1,360,275	
Net Operations	(1,150,460)	(1,016,415)	

Wastewater Services		
2026 Net Budget	(158,600)	Wastewater services are provided to the Hamlet of Lundbreck and Beaver Mines by Water Operations personnel. These services include: • Inspections • Flushing • General maintenance
2025 Net Budget	(128,100)	
% Change	23.8%	

- 2025 Key Accomplishments**
- Achieved approval compliance over first full year of operating Beaver Mines Waste Treatment System while transitioning to complete reliance on internal resources and local contractors for repairs/maintenance.
 - Utility rate adjustments made to reflect differences in operational costs of systems.
 - Lundbreck Lagoon sludge survey was complete.

2026 Initiatives

- #1 Lundbreck sewer lining project and repair work.
- #2 Beaver Mines lift station performance improvement projects.
- #3 Lundbreck Lagoon odour/sludge control work.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
User Fees	20,000	24,000	↑ Utility Rate increase
Total Revenues	20,000	24,000	
General Purchases	101,500	133,500	↑ Improve insufficient air handling unit at the Lift Station
Contracted Services	46,600	49,100	
Subtotal Expenses	148,100	182,600	
Net Operations	(128,100)	(158,600)	

Community Services		
2026 Net Budget	(512,775)	Community Services includes the following services: • Family and Community Support Services • Joint Funding Program – The MD and the Town decide together to fund local organizations on a per capita basis. • Chinook Arch Regional Library & Pincher Creek Library • Community funding and donations • ICF Funding Objectives • Pincher Creek Community Early Learning Centre (PCCELC) contribution
2025 Net Budget	(483,540)	
% Change	6.0%	

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
FCSS Provincial	111,620	111,620	
Reserve Transfer	100,000	-	↓ Transfer from Regional Community Initiative Reserves for PCCELC no longer required
Total Revenues	211,620	111,620	
FCSS Grants	139,530	139,530	
Chinook Arch/Pincher Creek Library	158,250	162,700	
Town - PCCELC and CRC	155,000	65,000	↓ No further contributions required for PCCELC
Other Joint Budget	93,000	105,000	
Joint Grant	68,300	71,085	
Other Contributions to Groups*	31,080	31,080	
Subtotal Expenses	645,160	574,395	
Transfer to Operating Reserves	50,000	50,000	Seniors Housing Reserve
Total Expenses	695,160	624,395	
Net Operations	(483,540)	(512,775)	

*Includes contributions to Ag For Life, Rural Crime Watch, STARS, and the annual misc. allocations determined at a later date

Parks & Recreation		
2026 Net Budget	(710,500)	Maintained by MD personnel:
2025 Net Budget	(704,500)	• Patton Park in the Hamlet of Lundbreck • Foothills (Fishburn) Park on RR 28-4 • Beaver Mines Park
% Change	0.9%	Contracted Maintenance:
		• Castle River Rodeo Grounds & Campground • Bobby Burns Fish Pond

2025 Key Accomplishments Continued to work with user groups to enhance services and relationships.

2026 Initiatives

#1 Introduction of a specific park maintenance program for all Municipal parks.

Summary Budget			
	Budget 2025	Budget 2026	Variance Highlights
Transfer from Reserves	-	-	
Total Revenues	-	-	
General Purchases	11,000	12,000	
Contracted Services	24,700	14,700	
Interdepartmental	11,000	11,000	
Contributions to Town Rec	487,000	502,000	3% ↑ from previous years actuals
Contributions to CNP Rec	25,000	25,000	
Subtotal Expenses	558,700	564,700	
Transfer to Operating Reserves	145,800	145,800	
Total Expenses	704,500	710,500	
Net Operations	(704,500)	(710,500)	

Cemeteries		
2026 Net Budget	(70,000)	The Municipal District of Pincher Creek agreed to an annual contribution to the Town as part of ICF.
2025 Net Budget	(62,000)	
% Change	12.9%	Cemeteries throughout the MD are maintained by local residents at no cost to the MD.

Summary Budget

	Budget 2025	Budget 2026	Variance Highlights
Transfer from Reserves	-	-	
Total Revenues	-	-	
Contributions to Town	62,000	70,000	
Subtotal Expenses	62,000	70,000	
Net Operations	(62,000)	(70,000)	

Long Term Debt

2025 Debt Limit

The Municipal Government Act requires municipalities to keep long term debt below thresholds determined by annual revenues. The debt (total debt) and debt servicing (annual payments of principal and interest) limits as at December 31, 2025 are:

Debt Limit (1.5 times revenue)	24,577,710	
Actual Debt	2,712,574	Includes CEIP, but in reality this loan doesn't effect this limit.
Debt Servicing Limit (0.25 times revenue)	4,096,285	
Actual Debt Servicing	347,817	

Debt as of December 31, 2025	Principal Owning	Interest Rate	Annual Principal Payment	Annual Interest	Repayment Date
Lundbreck Water Reservoir	409,580	2.9420%	51,971	13,199	Dec 2032
Lundbreck Regional Water System	232,374	2.9420%	29,486	7,489	Dec 2032
Landfill Road (75% Landfill Association)	1,131,342	2.9420%	143,555	36,459	Dec 2032
Landfill Road (25% MD)	377,114	2.9420%	47,852	12,153	Dec 2032
Clean Energy Improvement Program	562,165	2.0000%	-	5,652	Dec 2033
Total Debt	2,712,574		272,864	74,952	

Debt as of December 31, 2026	Principal Owning	Interest Rate	Annual Principal Payment	Annual Interest Payment	Repayment Date
Lundbreck Water Reservoir	357,609	2.9420%	53,512	11,659	Dec 2032
Lundbreck Regional Water System	202,888	2.9420%	30,360	6,615	Dec 2032
Landfill Road (75% Landfill Association)	987,786	2.9420%	147,810	32,205	Dec 2032
Landfill Road (25% MD)	329,262	2.9420%	49,270	10,735	Dec 2032
Clean Energy Improvement Program	562,165	2.0000%	-	11,242	Dec 2033
Total Debt	2,439,710		280,951	72,456	

Reserves and Trusts

	2026 Beginning	Transfer In	Transfer Out	2026 Ending
Airport	329,771			329,771
Bridge	3,187,664	400,000	1,560,000	2,027,664
Buildings	551,290	150,000		701,290
Dams (Water Storage)	475,000			475,000
Equipment	4,499,895	500,000	1,408,000	3,591,895
Emergency management	61,001			61,001
Next Year Completion	32,223		15,000	17,223
PCESC Equipment	209,369			209,369
Regional Community Initiatives	1,687,234	195,800		1,883,034
Road Infrastructure	3,294,561	250,000	145,000	3,399,561
Recycle Equipment	104,966			104,966
Senior Housing	350,000	50,000		400,000
Tax Rate Stabilization	1,960,814	-		1,960,814
Water and Wastewater Infrastructure	2,428,120	420,000	60,000	2,788,120
Total Restricted Surplus	19,171,908	1,965,800	3,188,000	17,949,708
Unrestricted Surplus	2,800,000			2,800,000
Alternative Land Use Services(ALUS) Trust	65,000	5,000	4,000	66,000
Public Trust	65,000	-	-	65,000
Regional Airport Development Trust	47,000	-	-	47,000
Tax Recovery Sales Trust	90,000	-	-	90,000
Total Trusts	267,000	5,000	4,000	268,000

2026 Capital Budget Summary

Project #	Service Area	Description	2026 Total Cost	Grants	Debt	Reserves	Operations	Total Revenue
Infrastructure								
PW-BF-1	Bridges	Bridge File #1348 Connelly Rd. Over Connelly Creek						
PW-BF-2	Bridges	Bridge File #71542 Waldron Flats over Indian Creek						
PW-BF-3	Bridges	Bridge File #76203 West End Maycroft over Ernst Creek						
PW-BF-4	Bridges	Bridge File #75481 TWP RD 93B Over Olin Creek Tributary						
PW-BF-5	Bridges	Bridge File #73608 Twin Butte Rd over Waterton River						
PW-BF-6	Bridges	Bridge File #673 Skyline Rd over Olin Creek						
PW-RD-1	Roads	Southfork Road Repair						
PW-RD-2	Roads	Pisony Road over Tributary to Cow Creek Trib.						
PW-RD-3	Roads	Beaver Creek Rd. Over Beaver Creek Trib.						
PW-RD-4	Roads	Gladstone Rd. (RR 20) over Mill Creek Trib.						
WT-DM-1	Dams	Therriault Dam Rehabilitation						
Infrastructure Total			3,029,000	1,324,000	-	1,705,000	-	3,029,000
Wastewater Services								
WW-WW-1	Wastewater	Lundbreck Wastewater Main between Railway/Park St.						60,000
Wastewater Services Total			60,000	-	-	60,000	-	60,000
Equipment								
PW-EQ-1	Public Works	Grader*						
PW-EQ-2	Public Works	Plow Truck						
PW-EQ-3	Public Works	Water Truck						
PW-EQ-4	Public Works	Heavy Truck/Tractor						
PW-EQ-5	Public Works	Loader Scale						
PW-EQ-6	Public Works	Portable Welding Unit						
PW-EQ-7	Public Works	Rotary Cutter						
Equipment Total			1,275,000	-	-	1,275,000	-	1,275,000
Fleet								
PW-FT-1	Public Works	3/4-Ton Truck, Crew Cab, 4x4, Long Box						
PW-FT-2	Public Works	1- Ton Truck Cab and Chassis, 4x4						
Fleet Total			133,000	-	-	133,000	-	133,000
Administration								
AD-IT-1	Administration	Financial Software System Replacement						
Administration Total			85,000	85,000	-	-	-	85,000
Grand Total			4,582,000	1,409,000	-	3,173,000	-	4,582,000

Long Range Plan							
Future Capital Projects			2027	2028	2029	2030	2031
Infrastructure							
	Bridges	Bridge File #00673					
	Bridges	Bridge File #73608					
	Bridges	Bridge File #13960					
	Bridges	Bridge File #01077					
	Bridges	Bridge File #76636					
	Bridges	Bridge File #02187					
	Bridges	Bridge File #74110					
	Bridges	Bridge File #08685					
	Bridges	Bridge File #06836					
	Bridges	Bridge File #74906					
	Bridges	Bridge File #01528					
	Bridges	Bridge File #73602					
	Bridges	Bridge File #74425					
	Bridges	Bridge File #77192					
	Bridges	Bridge File #01410					
	Roads	Southfork Road Repair					
	Roads	Beaver Creek Rd. Over Beaver Creek Trib.					
	Roads	Gladstone Rd. (RR 20) over Mill Creek Trib.					
	Water Services	Water Storage Solution					
	Dam	Therriault Dam Rehabilitation					
	Dam	Cridland Dam Rehabilitation					
Infrastructure Total			7,353,000	9,050,000	1,145,000	1,640,000	1,780,000
Equipment							
	Public Works	Grader					
	Public Works	HD Trailer					
	Public Works	Water truck					
	Public Works	Backhoe					
	Public Works	Service Body					
	Public Works	HD Trailer					
	Public Works	Belly Dump Trailer					
	Agriculture	Quad					
	Agriculture	Truck mounted intelligent sprayer					
Equipment Total			1,155,000	720,000	810,000	1,110,000	1,470,000
Fleet							
	Public Works	3/4 Ton Pick Up Truck					
	Public Works	Light truck					
	Agriculture	Light truck					
Fleet Total			140,000	240,000	140,000	140,000	140,000
Administration							
	Administration	Financial Software System Replacement					
Administration Total			300,000	-	-	-	-
Facilities							
	Public Works	Public Works wash bay					
Facilities Total			50,000	400,000	-	-	-
Grand Total Expenditures			8,998,000	10,410,000	2,095,000	2,890,000	3,390,000
Sources of Project Funding							
	Grants		5,753,000	7,720,000	-	-	-
	Reserves		3,245,000	2,690,000	2,095,000	2,890,000	3,390,000
	Operations		-	-	-	-	-
Total Sources of Project Funding			8,998,000	10,410,000	2,095,000	2,890,000	3,390,000
* Grader was reviewed as part of the budgeting process, however a resolution was approved to purchase immediately in 2025 to take advantage of lower costs and shorter delivery time.							

Capital Grants & Reserves Summary

Capital Grants Summary

Available Grant Funding*	2026	2027	2028	2029	2030
Beginning of year	5,195,067	5,264,716	755,365	2,149,014	3,542,663
Grant Funding Received	1,393,649	1,393,649	1,393,649	1,393,649	1,393,649
Expenditures	(1,324,000)	(5,903,000)	-	-	-
End of year	5,264,716	755,365	2,149,014	3,542,663	4,936,312

Capital Reserve Summary

	Equipment	Road Construction	Bridges	Buildings	Water and Wastewater Infrastructure
Annual Transfer to Reserve	500,000	250,000	400,000	150,000	350,000
Projected End of the Year Balance					
2025	4,499,895	3,294,560	3,187,664	516,290	2,428,120
2026	3,591,895	3,399,560	2,027,664	666,290	2,718,120
2027	2,796,895	3,069,560	1,107,664	766,290	3,068,120
2028	2,336,895	3,319,560	177,664	516,290	3,418,120
2029	1,886,895	3,569,560	- 567,336	666,290	3,768,120
2030	1,136,895	3,819,560	- 1,807,336	816,290	4,118,120

Detailed Capital Grant Summary

	Local Government Fiscal Framework (LGFF) Capital	Canada Community- Building Fund (CCBF)	Local Roads and Bridges Program (STIP)	Watercourse Remediation
Projected Balance Jan 1, 2026	3,854,447	671,620	-	669,000
Estimated 2026 Allocation	1,146,862	246,787	-	-
Funding Available	5,001,309	918,407	-	669,000
Bridge File #1348 Connelly Rd. Over Connelly Creek Southfork Road Therriault Dam Rehabilitation Grader Financial Software System Replacement				
Bridge File #75481 TWP RD 93B Over Olin Creek Tributary				
Bridge File #73608 Twin Butte Rd over Waterton River				
Projected Balance December 31, 2026	4,616,309	563,407	-	-
Estimated 2027 Allocation	1,146,862	246,787	-	-
Bridge File #73608 Twin Butte Rd over Waterton River Therriault Dam Rehabilitation Southfork Road Financial Software System Replacement				
Projected Balance December 31, 2027	260,171	410,194	-	-

Project Name	Bridge File #1348 Connelly Rd. Over Connelly Creek
Project Number	PW-BF-1
Priority	5 - High
Service Area	Public Works - Bridges
Division	Division 5
Project Description	Culvert Replacement - SW-03-008-02 W5M
Project Cost	
Funding Sources	Other: Watercourse Remediation Program - 60%~ Bridge Repair and Replacement Reserve - 40%~ The MD will also apply for grant funding under the Local Roads & Bridges Program under STIP (Alberta Transportation). For Budget purposes, this project will be funded through the Bridge Repair and Replacement Reserve.
Timeline	2025 - Engineering/Regulatory 2026 - Construction
Rationale for Need	A Qualified Aquatic Environmental Specialist (QAES) report was completed in 2024 on the existing culvert on Connelly Creek, as it was identified as a priority for remediation of fish passage as part of the Watercourse Crossing Assessment and Remediation Program (WCR). The 1969 culvert has a 44% condition rating due to two (2) cracked rings, rusting, and bad alignment. The outflow is also a barrier to fish passage. Dead end road with no detour available. The existing culvert is a 3m x 49m long with 5.2m of cover. Preliminary engineering in 2025 remains underway. Budget assumes a 3.3m diameter X 65m long culvert will be required. Road acquisition and alignment will also be required at this location (Not WCR eligible). The WCR program approved the use of funds for preliminary engineering at this crossing and has indicated this is a preferred remediation with the remaining funds.
Impact on future operating costs	
Impact on other departments and deferral	Delaying would result in loss of grant funding to replace this culvert with one that passes fish.
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	N/A

Project Name	Bridge File #71542 Waldron Flats over Indian Creek
Project Number	PW-BF-2
Priority	4 - Medium/High
Service Area	Public Works - Bridges
Division	Division 4
Project Description	Culvert Replacement - SE-07-010-01 W5M
Project Cost	
Funding Sources	Reserve - Bridge Repair and Replacement The MD will apply for grant funding under the Local Roads & Bridges Program under STIP (Alberta Transportation). For Budget purposes, this project will be funded through the Bridge Repair and Replacement Reserve.
Timeline	2025 - Engineering/Regulatory 2026 - Construction
Rationale for Need	The 2m x 2.2m x 32m long culvert was built in 1967. The structure has isolated perforations in the roof of 3 rings and 1 ring on the floor. There are also minor roof and sidewall deflection that result in a 33% condition rating. This is a Class C waterbody, Department of Fisheries and Oceans (DFO) review is expected to be required along with a Species At Risk Act (SARA) permit due to proximity to Callum Creek. Preliminary engineering was completed in 2025 and determined the preferred strategy of replacement with a 2.7m diameter x 48m long culvert (staged construction) is recommended.
Impact on future operating costs	
Impact on other departments and deferral	Delay in maintenance could result in further deterioration and increased inspection resource requirements. There is a 28km detour which could be utilized for this culvert. The estimated Average Daily Traffic (AADT) is 36 vehicles/day at this location.
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	QTY 2 - 2m x 48m culverts: Additional \$90,000, reduced design life. QTY 1 - 3m x 1.8m x 50m pre-cast concrete box: Additional \$430,000. Best predicted value over lifetime. Maintenance (liner) or alternative are not options.

Project Name	Bridge File #76203 West End Maycroft over Ernst Creek
Project Number	PW-BF-3
Priority	4 - Medium/High
Service Area	Public Works - Bridges
Division	Division 5
Project Description	Culvert Replacement - NW-26-010-03 W5M
Project Cost	
Funding Sources	Reserve - Bridge Repair and Replacement The MD will apply for grant funding under the Local Roads & Bridges Program under STIP (Alberta Transportation). For Budget purposes, this project will be funded through the Bridge Repair and Replacement Reserve.
Timeline	2025 - Engineering/Regulatory 2026 - Construction
Rationale for Need	The 2.5m x 1.8m x 20m long culvert was built in 1965. The structure has 3 cracked rings in the sidewall with 85mm remaining. There are some deflections and corrosion that result in a 33% condition rating. This is an unmapped Class B waterbody that will have SARA permit requirements. Preliminary engineering was completed in 2025 with the replacement strategy currently proposed being two (2) 1.8m diameter x 28 m long culverts.
Impact on future operating costs	
Impact on other departments and deferral	Delay in maintenance could result in further deterioration and increased inspection resource requirements. There is no detour available for this culvert. The Average Daily Traffic (AADT) is 200-300 vehicles/day at this location in Summer.
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	Timber struts and shotcrete beams were considered as potential alternatives, however the proposed replacement strategy offers the lowest lifecycle cost for this structure. A liner is not feasible for this location due to fish passage requirements.

Project Name	Bridge File #75481 TWP RD 93B Over Olin Creek Tributary
Project Number	PW-BF-4
Priority	4 - Medium/High
Service Area	Public Works - Bridges
Division	Division 4
Project Description	Culvert Replacement - SW-23-009-01 W5M
Project Cost	
Funding Sources	Canada Community Building Fund
Timeline	2024/25 - Engineering/Regulatory 2026 - Construction
Rationale for Need	The 1.5m x 24m long culvert with 2m of cover was built in 1961 with a re-used structure. The structure has 12% roof deflection and 9% sidewall deflection. There is also some corrosion on the floor and roof with minor pitting/rust along the floor and a small separation on a seam. A section of the roof is rusted as the pipe installed was salvaged or rotated and previously was a floor that has resulted in a 33% condition rating. This is a mapped Class C waterbody. Road alignment will be required as well. Preliminary engineering was completed in 2025 and determined replacement with two (2) 1.2m x 36m long culverts is the preferred solution. Project will be tendered in 2025 with construction to occur in early 2026.
Impact on future operating costs	
Impact on other departments and deferral	Delays in maintenance could result in further deterioration and an increase in inspection resource requirements. Deflections have been stable. There is no detour available for this culvert. The Average Daily Traffic (AADT) was measured at 5 vehicles/day throughout the summer.
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	N/A

Project Name	Bridge File #73608 Twin Butte Rd over Waterton River
Project Number	PW-BF-5
Priority	4 - Medium/High
Service Area	Public Works - Bridges
Division	Division 1
Project Description	Bridge Rehabilitation - NW-34-003-28 W4M
Project Cost	
Funding Sources	Canada Community Building Fund The MD will reach out to Cardston County to discuss the work being undertaken at the conclusion of the preliminary engineering and potential for any cost sharing agreements.
Timeline	2026 - Engineering/Regulatory 2027 - Complete
Rationale for Need	This 78m long steel truss bridge was built in 1921 (timber substructure - 1966). A coring inspection in 2021 determined that there are isolated piles and stringers in fair-poor condition that are governing remaining service life. These have resulted in a 33% condition rating. Preliminary engineering is required to determine extent of recommended repair work and costs while work is being done in piles and stringers. The structure spans a boundary and it has been confirmed that the MD is responsible for the structure.
Impact on future operating costs	
Impact on other departments and deferral	Delay in maintenance could result in further deterioration and load de-rating of the bridge. There is a 16km detour available. The estimated Average Daily Traffic (AADT) is 87 vehicles/day at this location (2019).
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	Continued monitoring of bridge structure, defer to future year.

Project Name	Bridge File #673 Skyline Rd over Olin Creek
Project Number	PW-BF-6
Priority	3 - Medium
Service Area	Public Works - Bridges
Division	Division 4
Project Description	Culvert Replacement/Maintenance - SE-21-009-01 W5M
Project Cost	
Funding Sources	Reserve - Bridge Repair and Replacement The MD will apply for grant funding under the Local Roads & Bridges Program under STIP (Alberta Transportation) in 2026. Preliminary engineering will be funded by the Bridge Repair and Replacement Reserve. However, construction will be dependent on a successful grant application.
Timeline	2026 - Engineering/Regulatory 2027 - Complete
Rationale for Need	The 2m x 2.2m x 54m long culvert was built in 1958 and has 7m of cover. The structure has minor roof and sidewall deflections as well as cracked seams along top side, with minimal steel remaining, which has resulted in a 33% condition rating. This likely inhibits fish passage. The site also has poor horizontal and vertical alignment. This is a Class C waterbody. Preliminary engineering is required to determine appropriate culvert replacement design or feasibility of maintenance alternatives. At this time, a long term liner is not anticipated to be feasible due to fish passage requirements.
Impact on future operating costs	
Impact on other departments and deferral	Delay in maintenance would result in further crack deterioration. There is a 41km detour available for this culvert. The estimated Average Daily Traffic (AADT) is 36 vehicles/day at this location (2018).
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	Continued monitoring of cracks, defer to future year.

Project Name	Southfork Road Repair
Project Number	PW-RD-1
Priority	5 - High
Service Area	Public Works - Roads
Division	
Project Description	In 2024 a design was complete for a short term repair solution to the Southfork Road. Construction began but was quickly halted as water levels became evident during digs. Geotechnical work was completed to inform a long term design solution.
Project Cost	
Funding Sources	Strategic Transportation Infrastructure Program Local Government Fiscal Framework The MD will apply for grant funding under the Local Municipal Initiatives through STIP (Alberta Transportation) and the Local Government Fiscal Framework Funding. This project is dependent on a successful grant application with STIP and will be deferred if an application is unsuccessful.
Timeline	2025 - Engineered Design 2026 - Engineered Design, Regulatory, and Land Purchase 2027 - Construction
Rationale for Need	The Southfork Road has sloughed significantly and the integrity is compromised. This has been an ongoing issue since the road was built with various construction completed since 2005, totaling at least \$1,000,000 in actual dollars spent. Summer 2024 single lane AADT - 338.
Impact on future operating costs	No impact on future operating cost. This road will continue to be maintained under current service levels.
Impact on other departments and deferral	Deferring further would have a significant impact on the road surface condition which could result in eventual full road failure and closure. Public Works would have additional costs in the form of daily road inspections.
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	Road closure.

Project Name	Pisony Road over Tributary to Cow Creek Trib.
Project Number	PW-RD-2
Priority	5 - High
Service Area	Public Works - Roads
Division	Division 5
Project Description	Culvert Replacement - NE-01-009-03 W5M
Project Cost	
Funding Sources	Reserve - Road Construction
Timeline	2025 - Engineering/Regulatory 2026 - Construction
Rationale for Need	This 1m x 14m long culvert Non-Bridge File sized culvert is failing. The structure has a separated sidewall and floor section and it appears from above to be losing material through the sidewall. This stream was observed to run dry during periods in 2025. There is also deflection throughout and at ends. Preliminary engineering determined the location is an unmapped Class C waterbody and that fish are present, therefore DFO approval may be required. Dual 1m or triple 0.8m x 13m long culverts are required to meet flow requirements, while minimizing road impacts. Both of these solutions will remain just under Bridge File size. There is a dead end road and an on-site detour over the failed culvert is possible. This project will be laid out with the assistance of an engineering firm and QAES, with construction work completed in-house.
Impact on future operating costs	
Impact on other departments and deferral	Delay could result in complete failure. There is no detour available for this culvert. This is a very low usage road.
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	Pre-fabricated box culvert that will be a higher cost, but also last longer.

Project Name	Beaver Creek Rd. Over Beaver Creek Trib.
Project Number	PW-RD-3
Priority	4 - Medium/High
Service Area	Public Works - Roads
Division	Division 4
Project Description	Culvert Replacements - NE and SE-33-008-29 W4M
Project Cost	
Funding Sources	Reserve - Road Construction
Timeline	2026 - Engineering/Regulatory 2027 - Complete
Rationale for Need	There are two (2) separate tributaries of Beaver Creek that cross the Beaver Creek Rd. 2025 inspections identified both of these Non-Bridge File sized culvert crossings have failed in a similar manner. Due to proximity and similarities with the crossings, it is recommended to replace the culverts in one project to minimize engineering, tender, and construction costs. The 0.9m diam x 28m long culvert with 5m of cover (SE-33) has a failed section in the middle of the pipe, a cavity above the culvert of unknown size, and a wooden structure separating a downstream section. The 0.75m diam x 30m long culvert with 9-10m of cover (NE-33) has silted off and failed at downstream end. There is a hole in downstream road shoulder about 9m² and the downstream outlet could not be located. This is a Class C or D unmapped waterbody. Preliminary engineering is required to determine appropriate culvert replacement designs and feasibility of boring. Geotech will likely be recommended to determine if boring is feasible. Maintenance is not anticipated to be feasible.
Impact on future operating costs	
Impact on other departments and deferral	Delay could result in failures impacting road shoulder and road impacts. There is a 20km detour possible for this culvert (partially outside of the MD).
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	Defer to future year.

Project Name	Gladstone Rd. (RR 20) over Mill Creek Trib.
Project Number	PW-RD-4
Priority	5 - High
Service Area	Public Works - Roads
Division	Division 3
Project Description	Culvert Replacement - SE-01-006-02 W5M
Project Cost	
Funding Sources	Reserve - Road Construction
Timeline	2026 - Engineering/Regulatory 2027 - Complete
Rationale for Need	This 0.6m x 17m long Non-Bridge File sized culvert is failing and has caused significant scour and erosion. The outlet is approximately 1.8m above streambed and the downstream barrel is pulling apart due to lack of supporting fill. The culvert is severely undersized and on an unmapped Class A watercourse although it is unclear if fish can reach crossing. The culvert is currently being investigated to determine if fish can reach the crossing and full QAES review and fish passage design is required.
Impact on future operating costs	
Impact on other departments and deferral	Delay could result in complete failure and further erosion. There is a 15km detour available for this culvert.
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	If fish passage is not required, a 1.2m diam. x 22 m long culvert is anticipated to be sufficient pending finalized hydraulics. This would allow the project to be completed in 2026.

Project Name	Therriault Dam Rehabilitation
Project Number	WT-DM-1
Priority	3 - Medium
Service Area	Water Services
Division	Division 2
Project Description	Therriault Dam Flood and Drought Upgrades - SW-27-005-29-W4M
Project Cost	
Funding Sources	Drought and Flood Protection Program Local Government Fiscal Framework The MD will apply for grant funding under the Drought and Flood Protection Plan through EPA (Environment and Protected Areas) as a phased project and the Local Government Fiscal Framework Funding. Phase 1 will be the Spillway Upgrades and will proceed with funding under the Local Government Fiscal Framework. Phase 2 will be the Water Supply and will be dependent on a successful grant application with EPA and will be deferred if an application is unsuccessful.
Timeline	2025 - Engineered Design 2026 - Engineered Design, Regulatory, and Land Purchase 2027 - Construction
Rationale for Need	The Therriault Dam is an earth fill dam built in 1967, with capacity upgrades in 1989. The Dam is one of two "significant" consequence dams in the MD. It is the MD's largest dam and water license (453,000 m3). Geotechnical investigation and spillway studies were done in 2023. The spillway survey found that large flood event would overtop outside the spillway and that it is insufficient to pass Inflow Design Flood (IDF). In 2024, a wind-wave run-up analysis and conceptual options study was completed which determined the most feasible design solution. 2025 work consisted of designing the spillway reconstruction and dam crest raise & protection, which resulted in a cost estimate higher than available funding. 2025 drought resulted in significantly increased early season hauling. Adding a permanent 3 season raw water fill station or similar project to increase water availability during drought years would be beneficial. Lifecycle costs to be compared for the various solutions. At 4 meters below full supply level, the dam holds about 160,000 m3 (130 acre-ft).
Impact on future operating costs	Reduced annual monitoring.
Impact on other departments and deferral	
Treatment of asset replaced	
Was this included as part of Asset Management	Yes
Other options to Recommendation	Proceed with Spillway upgrades alone (\$1.3M savings).

Project Name	Lundbreck Wastewater Main between Railway/Park St.
Project Number	WW-WW-1
Priority	4 - Medium/High
Service Area	Wastewater
Division	
Project Description	Install Cured in Place Pipe (CIPP) lining between Manholes 5 and 6 (Railway and Park St).
Project Cost	
Funding Sources	Reserve - Water and Wastewater Infrastructure
Timeline	Complete in 2026
Rationale for Need	The 2023/2024 Lundbreck Wastewater System Assessment identified that the section of Wastewater Main from MH 5 to 6 is an aggregate material other than PVC and is a good candidate for trenchless rehabilitation (root intrusion and aggregate degrading). The 2m diameter x 84m long main is in an alley and open cut install of a new main would be costly and challenging in comparison. CIPP lining installs a new resin saturated felt tube inside the existing main, inflates it, and then cures. This technique minimizes surface disturbance and public impacts. There are five (5) affected services along this section of Wastewater Main.
Impact on future operating costs	
Impact on other departments and deferral	Further deterioration of Wastewater Main could result in loss of opportunity to install liner, requiring full replacement/excavation fixes in 5-15 years.
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	Defer to future year.

Project Name	Grader
Project Number	PW-EQ-1
Priority	5 - High
Service Area	Public Works - Equipment
Division	
Project Description	Purchase a new 150M Cat Grader. Council has approved this to be purchased in 2025 through a separate resolution. See the note on the 2026 Capital Budget Summary.
Project Cost	
Funding Sources	Local Government Fiscal Framework - Capital
Timeline	Complete in 2026
Rationale for Need	Unit 61 is a 2011 and has 11,000 hours and has exceeded its maximum useful life under the TCA Policy. Electrical issues are happening at a greater frequency, which has lead to higher levels of down time in 2025. Continuing to extend the life will increase the risk of major repairs or failure.
Impact on future operating costs	Reduced maintenance costs.
Impact on other departments and deferral	
Treatment of asset replaced	Unit 61 would be sold at auction and has an estimated value of \$110,000. The proceeds will be put into the Equipment Reserve.
Was this included as part of Asset Management	Yes
Other options to Recommendation	Leasing alternative provided. Grader rebuild option also remains.

Project Name	Plow Truck
Project Number	PW-EQ-2
Priority	5 - High
Service Area	Public Works - Fleet
Division	
Project Description	Purchase a plow truck
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	This truck plays a key role in the function of PW during both the winter and summer seasons. This unit is experiencing significant downtime and that lack of reliability is making it difficult to maintain the service levels established in the winter maintenance policy. This unit would replace Unit #418, which is a 2007 Kenworth T800B what we purchased used in 2015 and has 235,000 KM's.
Impact on future operating costs	Reduced maintenance costs.
Impact on other departments and deferral	
Treatment of asset replaced	With only two plow trucks currently in the fleet we would keep this older unit as a backup to manage any down units because its expected sale value is only \$25,000 - \$40,000.
Was this included as part of Asset Management	Yes
Other options to Recommendation	Investigate a hook-lift option that could be mounted on a heavy truck tractor could serve as a plow truck during the winter and a water truck during the summer. This option still requires further investigation to ensure it would be functional for Municipal operations. If it is possible, Administration will bring a recommendation to Council in 2026.

Project Name	Water Truck
Project Number	PW-EQ-3
Priority	5 - High
Service Area	Public Works - Fleet
Division	
Project Description	Purchase a water truck.
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	This truck plays a key role for Public Works delivering services in the summer season. It is integral to the gravel program, dust control program, road rehabilitation, and safety of mowing. The amount of downtime with current units is making it difficult to maintain the service levels. This unit would replace Unit #435(2008 Sterling Water Truck) and has 190,000 KM's. It is an uncommon manufacturer, which has resulted in overly expensive and difficult to source repair parts.
Impact on future operating costs	Reduced maintenance costs.
Impact on other departments and deferral	
Treatment of asset replaced	Unit #418 would be sold at auction with a estimated cost of \$25,000, and Unit #435 would be sold at auction at an estimated cost of \$50,000.
Was this included as part of Asset Management	Yes
Other options to Recommendation	Investigate a hook-lift option that could be mounted on a heavy truck tractor could serve as a plow truck during the winter and a water truck during the summer. This option still requires further investigation to ensure it would be functional for Municipal operations. If it is possible, Administration will bring a recommendation to Council in 2026.

Project Name	Heavy Truck/Tractor
Project Number	PW-EQ-4
Priority	5 - High
Service Area	Public Works - Fleet
Division	
Project Description	Purchase a new heavy truck/tractor.
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	Unit #419 is a 2011 with 14,500 hours. This unit is critical to the success of the re-gravel program, road rehabilitations, and capital projects. It experienced an increased amount of downtime this year, which delayed project timelines. Unit has exceeded its maximum useful life (15 years) under the Tangible Capital Asset Policy.
Impact on future operating costs	Increase in major repairs and downtime.
Impact on other departments and deferral	Projects aren't able to be completed due to downtime and we are forced to rely on contractors to assist in getting projects completed.
Treatment of asset replaced	Unit #419 would be sold at auction with an estimated value at \$50,000
Was this included as part of Asset Management	Yes
Other options to Recommendation	Locate a good used unit with low hours and kilometers.

Project Name	Loader Scale
Project Number	PW-EQ-5
Priority	5 - High
Service Area	Public Works - Equipment
Division	
Project Description	Purchase a loader scale.
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	The existing loader scale on our John Deere 744K broke this season during the gravel program leaving us unable to measure loading accurately. Prices sought in 2024 for replacement with currently available models range from \$20,000 to \$30,000 depending on features. We require the ability to know what gravel trucks are hauling for weight on certain bridges we have to go over as well as on the banned roads.
Impact on future operating costs	
Impact on other departments and deferral	
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	

Project Name	Portable Welding Unit
Project Number	PW-EQ-6
Priority	5 - High
Service Area	Public Works - Equipment
Division	
Project Description	Purchase gas portable welding unit.
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	Current portable unit was scheduled for replacement in 2020 and deferred to 2024. The current Lincoln Classic III is operational, but has exceeded manufacturers typical life expectancy by several years. A replacement unit with onboard air system, battery boost, charge modes, and mig process capability increases the suitability of the unit for MD project work and field repairs.
Impact on future operating costs	Decrease equipment downtime and decrease need for contracted services by using in-house journeyman welders.
Impact on other departments and deferral	
Treatment of asset replaced	Current unit can be sold at auction for approximately \$3,000.
Was this included as part of Asset Management	Yes
Other options to Recommendation	Continue using the current unit. Send for service check and refurbishment.

Project Name	Rotary Cutter
Project Number	PW-EQ-7
Priority	5 - High
Service Area	Public Works - Equipment
Division	
Project Description	Purchase a rotary cutter (Skid steer mower).
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	Current unit has seen significant downtime this summer for hydraulic issues and welding on stress points. This has caused issues with completing projects in a timely matter.
Impact on future operating costs	Increase in frequency of repairs and downtime leading to delay in project completion.
Impact on other departments and deferral	
Treatment of asset replaced	Unit would be sold at auction with an estimated selling price of \$2,000.
Was this included as part of Asset Management	Yes
Other options to Recommendation	N/A

Project Name	3/4-Ton Truck, Crew Cab, 4x4, Long Box
Project Number	PW-FT-1
Priority	5 - High
Service Area	Public Works - Fleet
Division	
Project Description	Purchase a new 3/4-Ton Truck.
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	Unit 488 is a 2007 Chevrolet with 206,000 km's that has experienced more frequent breakdowns this year. It has exceeded the TCA Policy threshold of 15 years and is no long a reliable unit for Public Works operations.
Impact on future operating costs	Increase in frequency of repairs and downtime.
Impact on other departments and deferral	
Treatment of asset replaced	Unit would be sold at auction with an estimated selling price of \$2,000.
Was this included as part of Asset Management	Yes
Other options to Recommendation	N/A

Project Name	1- Ton Truck Cab and Chassis, 4x4
Project Number	PW-FT-2
Priority	5 - High
Service Area	Public Works - Fleet
Division	
Project Description	Purchase a new 1-Ton Truck, Cab and Chassis.
Project Cost	
Funding Sources	Reserve - Equipment Replacement
Timeline	Complete in 2026
Rationale for Need	Unit # 477 is a 2003 Chevrolet with 212,000 km's. This unit is a flat deck that is primarily used to haul trailers and is critical to project sites. Downtime for frequent repairs made maintaining project timelines difficult this year. Replacing this unit would improve the reliability of Public Works transporting required equipment to job sites. The flat deck would be removed and re-purposed on the new unit.
Impact on future operating costs	Increase in frequency of repairs and downtime.
Impact on other departments and deferral	
Treatment of asset replaced	Unit would be sold at auction with an estimated selling price of \$4,000.
Was this included as part of Asset Management	Yes
Other options to Recommendation	N/A

Project Name	Financial Software System Replacement
Project Number	
Priority	5 - High
Service Area	Admin
Division	
Project Description	Purchase of the Sylogist Enterprise Resource Planning (ERP) software solution that includes core financials, payroll, taxation, utilities, purchase orders, etc.
Project Cost	
Funding Sources	Local Government Fiscal Framework - Capital
Timeline	Other: 2026 - Initial implementation and module development. 2027 - Remaining module implementation and project completion.
Rationale for Need	The current ERP system, Diamond, provided through CentralSquare Technologies, is being phased out and will no longer be supported or maintained in the near future. As a result, the MD requires a new ERP system to ensure the continuity, accuracy, and effectiveness of our financial and administrative operations. The phasing out of Diamond has put Municipalities in a tough spot, as system conversions are complex and costly. There is added pressure of getting in the cue and having a complete conversion before Diamond is no longer supported. Other neighbouring Municipalities, such as M.D. of Willow Creek and Cardston County, have confirmed they are proceeding with Sylogist. We intend to allow Willow Creek to be the first to undergo the transition, and for us to learn from their experience and follow closely behind.
Impact on future operating costs	Increased annual operating costs of the new system. These will be seen in the IT section of the Administration operating budget.
Impact on other departments and deferral	The system is responsible for Payroll, Tax Notices, Utilities, Payables, Receivables, Inventory Management, Project Costing, and all other daily transactions that occur at the MD. The system is universal to the MD and deferral of the conversion would be catastrophic.
Treatment of asset replaced	
Was this included as part of Asset Management	No
Other options to Recommendation	Other systems were explored through the regional municipality's ad hoc group. The systems were proven to pose significant control risks, and were not built with the uniqueness of a municipal setting in mind.