

2026 BUDGET

FOOTHILLS COUNTY

A Diverse Rural Landscape



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Foothills County Council

2025-2029



Reeve Rob Siewert
Division 1



Deputy Reeve Suzanne Oel
Division 4



Councillor Benita Estes
Division 2



Councillor Laura Kendall
Division 3



Councillor Alan Alger
Division 5



Councillor John Callister
Division 6



Councillor R.D. McHugh
Division 7

Message from the Reeve



As we look forward to the new year, it is my privilege to present the 2026 operating and capital budget, a comprehensive plan that, while ensuring fiscal responsibility, balances the needs of today with growth for tomorrow.

The budget emphasizes strategic investment in roads, water and wastewater infrastructure, emergency services, agricultural services, community services, as well as cemetery, parks and recreation facilities, reflecting a balanced strategy aimed at fostering sustainable growth and ensuring the well-being of the community through prudent financial planning and targeted resource allocation.

After years of careful planning and strategic reserve allocations, 2025 marked a significant milestone with substantial investments in water infrastructure within the industrial corridor. This ambitious project is scheduled to become fully operational in 2026, enabling unprecedented economic growth in the region. The infrastructure will facilitate increased industrial activity and attract new businesses, thereby fostering a dynamic and diversified economy, broadening the tax base and ensuring sustainable economic stability for the County.

This budget represents more than just numbers. It symbolizes Foothills County's dedication to fiscal responsibility and transparency. It reflects a collective vision shared by Council, which is a strategic plan that builds upon past achievements to ensure a strong and resilient future for our

Message from the CAO



On behalf of Administration, I would like to extend sincere congratulations to the Reeve and Members of Council on their recent election to serve the residents and businesses of Foothills County for the 2025–2029 Council term.

Administration looks forward to supporting Council as it confirms its priorities for the new term and advances the shared vision for a strong, sustainable, and thriving Foothills region.

The 2026 Budget reflects Foothills County's continued commitment to sound financial management and long-term fiscal discipline. As Council undertakes a review and refinement of its strategic priorities, Administration remains focused on ensuring that our capital and operating plans remain aligned with Council's direction, community expectations, and responsible stewardship of public resources.

Key to this commitment is the County's continued progress on critical water infrastructure, including completion of the Aldersyde Water Project and the Foothills-Okotoks Regional Waterline. These

projects are foundational to supporting economic growth, diversifying the County's tax base, and strengthening water security for future generations. They represent long-term investments that set the foundation today for the creation of jobs and prosperity in the years and decades ahead.

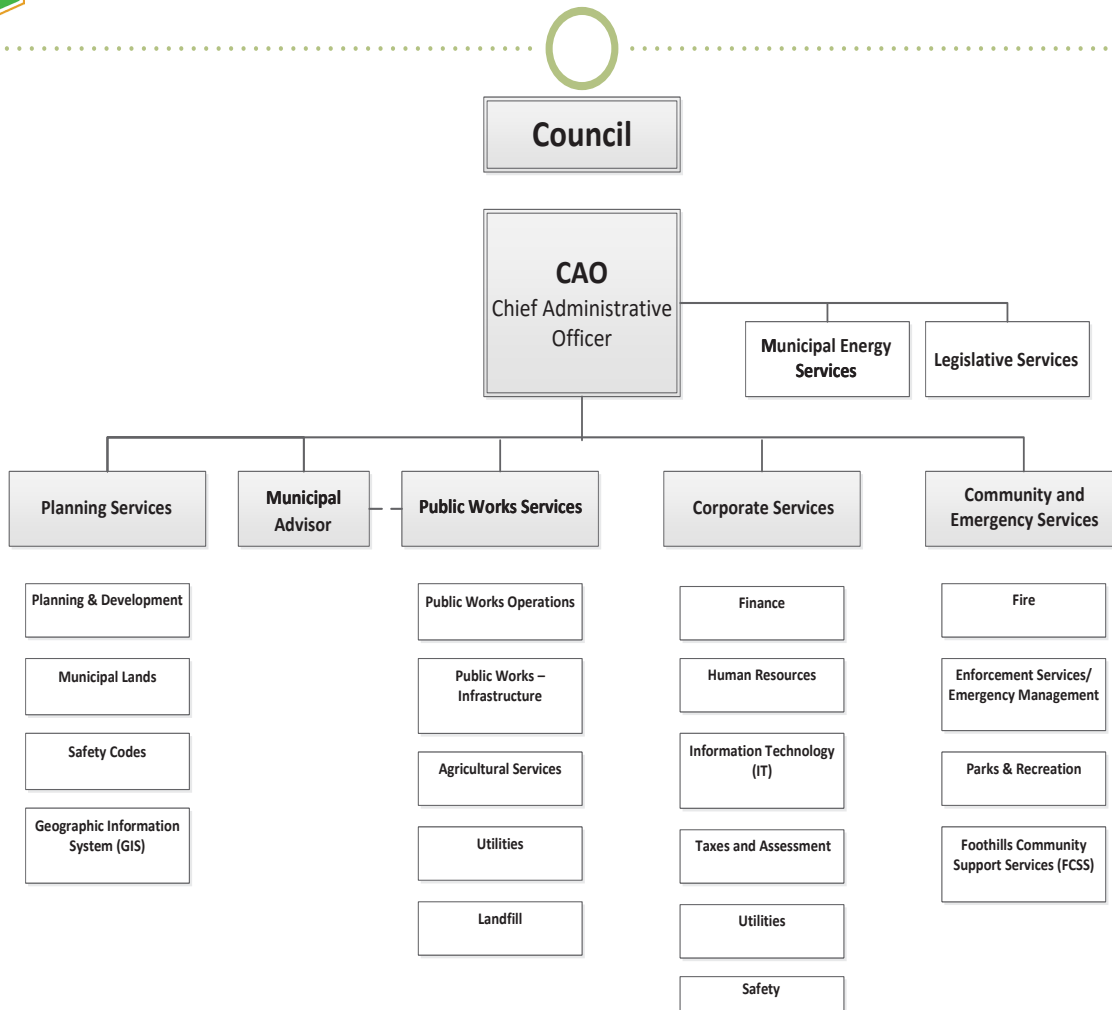
This budget also reinforces the importance of Intermunicipal collaboration with our neighbours. Joint service delivery and strong sub-regional partnerships enhance efficiency, improve service quality, and benefit all residents and businesses across the region. By working together, we are better positioned to deliver high-value services while maintaining our commitment to keeping taxes low and ensuring that service levels important to the public are not unreasonably compromised.

Ultimately, this budget is about striking the right balance—investing responsibly in our future while upholding the fiscal discipline that Foothills County taxpayers expect and deserve in support of the existing infrastructure and services currently provided. Administration remains dedicated to supporting Council in delivering prudent, transparent, and forward-looking governance as we continue building a prosperous and resilient Foothills County.

Organizational Structure



Foothills County Organizational Chart

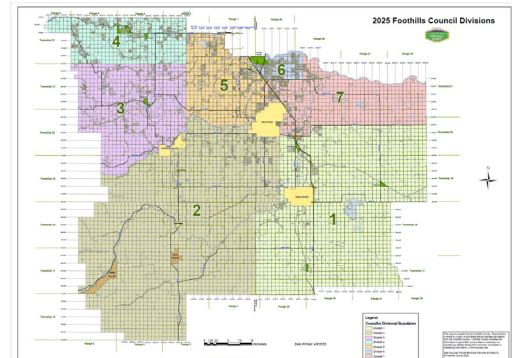




County at a Glance

Foothills County is an expansive municipality covering 3,600 square kilometres, extending 100 km south of Calgary. It offers a unique blend of urban convenience and serene rural living for its more than 23,000 residents. The County boasts agricultural lands, 10 hamlets, picturesque residential areas, world-class golf courses, and the Highway 2A industrial corridor, which serves as a key employment hub. Its breathtaking scenery ranges from the majestic Rocky Mountains and rolling foothills to the productive Alberta prairie.

The County is divided into seven electoral divisions, each represented by an elected official. The current Councillors are: Rob Siewert (Division 1), Benita Estes (Division 2), Laura Kendall (Division 3), Suzanne Oel (Division 4), Alan Alger (Division 5), John Callister (Division 6), and R.D. McHugh (Division 7).



To support its residents, Foothills County offers a variety of amenities, including six recreation boards, six cemeteries, twelve community halls, and numerous parks including Archie & Janet Hogg Park and Dinton Park. It also features five libraries located in Millarville, Blackie, High River, Okotoks, and Diamond Valley, as well as the Regional Field House and Seaman Sports Park in the Millarville area and Scott Seaman Sports Rink in Davisburg. Most recently, Foothills County took over operations of the Foothills Regional Airport in January 2024, becoming owner of the Part 9 company and managing day-to-day operations, as well as long-term finances and investment.

The stunning Rocky Mountains and Kananaskis Wilderness Area provide an incredible outdoor playground for all ages. Adventurers can enjoy a range of activities such as hiking, mountain biking, ATV riding, canoeing, camping, and skiing. There are also many trails for horseback riding and numerous undeveloped areas where wildlife abound.

County Investments and Assets

Foothills - Okotoks Regional Water Project

Construction continues on a joint water project focused on providing safe and secure drinking water to the region, supporting residential growth and business development within Foothills County and the Town of Okotoks. Completion of this vital infrastructure project is slated for spring of 2026.

Aldersyde Water and Wastewater Treatment

As part of the Foothills - Okotoks Regional Water Project, construction of the County's \$40 million water and wastewater treatment facility near Highway 2A at Aldersyde is underway. The facility will provide water for future development in the Highway 2A industrial corridor, the Foothills Crossing Area Structure Plan lands, and residents in the region.

Foothills Fibre

Foothills Fibre provides fibre optic internet service to empower businesses and residents in the Aldersyde region. With no bandwidth limit, installation fees, or contracts, Foothills Fibre offers a number of connection packages with varying upload speeds and pricing options to suit business and resident needs.



Foothills Regional Airport

The Foothills Regional Airport is located within Foothills County, north of the Hamlet of Cayley. As sole owner of the airport, the County manages its operations, including maintenance, budgetary planning, land use, and development.



Highway 2A Industrial Corridor

The Highway 2A corridor is the industrial and commercial business hub for Foothills County. The area will be serviced by the Regional Water Pipeline, and is currently served by Foothills Fibre for fast, reliable internet service.

2025-2026 Budget Comparison

Revenues

Financial Line Item	2025 Budget	\$ Change	2026 Budget
Taxes	80,687,265	-	80,687,265
Capital Grants	6,930,348	(1,758,690)	5,171,658
Sales and User Fees	6,292,913	(224,416)	6,068,497
Return on Investment	1,800,000	(900,000)	900,000
Licenses and Permits	1,615,000	115,000	1,730,000
Operating Grants	1,317,670	18,020	1,335,690
Other Revenue	610,000	30,000	640,000
Penalties on Taxes	629,000	3,500	632,500
Rental	550,800	92,500	643,300
Fines	113,500	50,000	163,500
Total Revenue	100,546,496	(2,574,086)	97,972,410

For the 2026 operating budget, Administration projects a 2.56% decline in revenue. This reduction is primarily attributed to a decreased grant-funded capital projects, the conclusion of annexation revenue and diminished returns on investments, which have been impacted by depleted reserves and prevailing lower interest rates.

Expenses

Financial Line Item	2025 Budget	\$ Change	2026 Budget
Requisitions	30,419,014	6,790	30,425,804
Salary Wages and Benefits	25,508,734	734,782	26,243,516
Amortization	17,128,794	35,370	17,164,164
Contracted Services	12,241,215	2,254,045	14,495,260
Goods Purchased	8,893,250	476,900	9,370,150
Transfers to Government, Individual & Organizations	5,439,822	36,795	5,476,617
Purchases from Other Governments	3,472,327	(251,327)	3,221,000
Other Expenses	3,321,300	40,000	3,361,300
Long Term Debt Interest	1,703,503	(389,711)	1,313,792
Short Term Interest and Bank Charges	62,000	23,000	85,000
Total Expenditures	108,189,959	2,966,644	111,156,603

On the expense side of the 2026 operating budget, Administration projects an overall expense increase of 2.74%. The rise is primarily attributed to several factors, including the cost of contracted services, such as gravel crushing, patching and engineering services- as well as the increase in the cost of procurement of essential goods like salt and sand for snow and ice removal. Additionally, the budget reflects adjustments for the cost of living and the escalating costs of goods driven by inflationary pressures.

Operating Budget Overview

The Operating Budget sets the revenue and expense levels for all municipal services and programs that residents and businesses depend on daily, such as enforcement services and emergency services, road and dust control, snow clearing, and recreation programming and events.

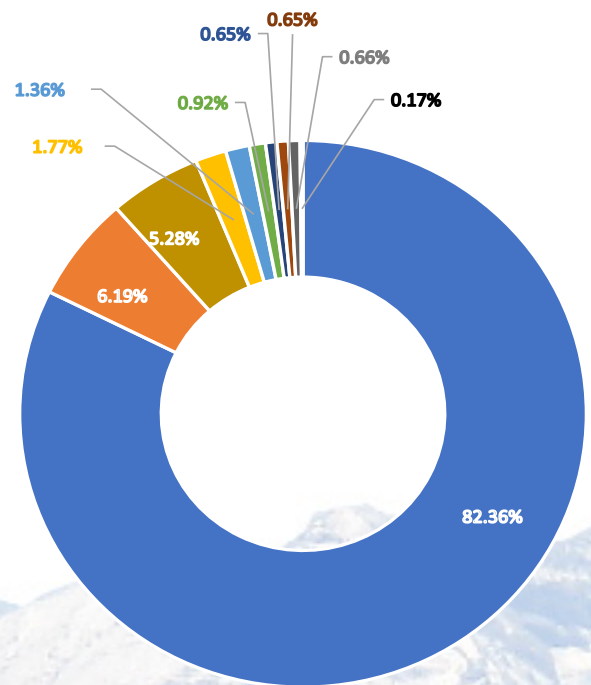
The budgeting process for operating costs is separate from budgeting for expanding capital projects such as roads and significant equipment. Whether it is increased maintenance for new roads or salaries for staff, operating costs substantially impact the overall budget. Operating costs are dynamic. As such, every annual budgeting cycle highlights new opportunities and challenges.

A 1.66% tax increase is required by the 2026 budget. This reflects the cost to maintain services while simultaneously managing operating needs in the face of fiscal pressures of growth, contractual obligations, resource availability, inflation, and a changing community.

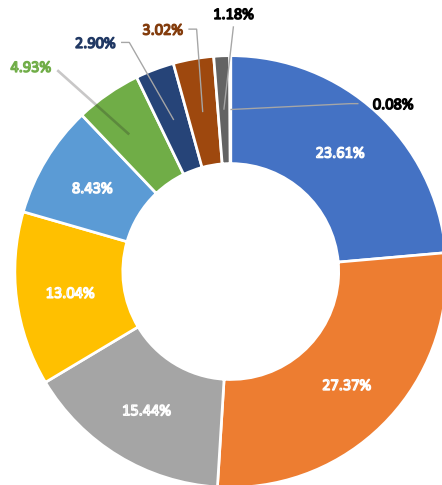
The 2026 Operating and Capital Budgets have been prepared in alignment with Council's Strategic Plan.

Summary of Operating Funding Sources

2026		
Taxes	80,687,265	82.36%
Sales and User Fees	6,068,497	6.19%
Capital Grants	5,171,658	5.28%
Licenses and Permits	1,730,000	1.77%
Operating Grants	1,335,690	1.36%
Return on Investment	900,000	0.92%
Rental	643,300	0.66%
Other Revenue	640,000	0.65%
Penalties on Taxes	632,500	0.65%
Fines	163,500	0.17%
Total	97,972,410	100%

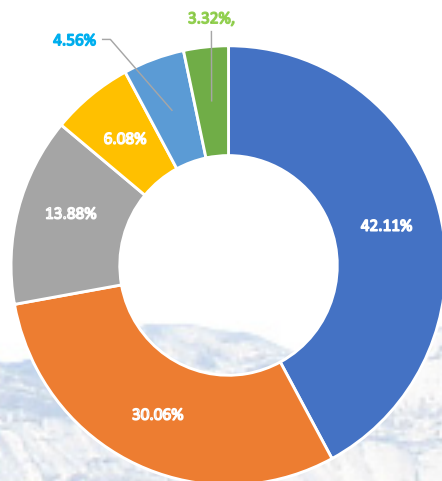


Summary of Operating Expenses by Category



2026		
Requisitions	30,425,804	27.37%
Salary Wages and Benefits	26,243,516	23.61%
Amortization	17,164,164	15.44%
Contracted Services	14,495,260	13.04%
Goods Purchased	9,370,150	8.43%
Transfers to Government, Individual & Organizations	5,476,617	4.93%
Purchases from Other Governments	3,221,000	2.90%
Other Expenses	3,361,300	3.02%
Long Term Debt Interest	1,313,792	1.18%
Short Term Interest and Bank Charges	85,000	0.08%
Total	111,156,603	100%

Summary of Operating Expenses by Service Area



2026		
Public Works	46,809,582	42.11%
Fiscal Services	33,411,518	30.06%
Community and Emergency Services	15,425,696	13.88%
Council and General Administration	6,759,681	6.08%
Corporate Services	5,067,970	4.56%
Planning	3,682,156	3.32%
Total	111,156,603	100%

2026 - 2029 Operating Budget

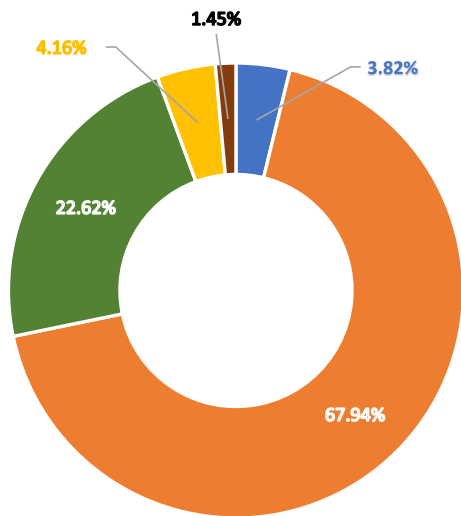
	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Council and CAO's office						
Council	(784,781)	(46,865)	(831,646)	(842,636)	(856,344)	(867,777)
Administration	(2,881,641)	(367,368)	(3,249,009)	(3,203,392)	(3,347,338)	(3,198,754)
Legislative Services	(446,098)	(17,610)	(463,708)	(476,925)	(490,146)	(503,212)
Total Council and CAO's office	(4,112,520)	(431,843)	(4,544,363)	(4,522,953)	(4,693,828)	(4,569,743)
Corporate Services						
Finance and Utilities	(1,262,698)	(221,775)	(1,484,473)	(1,532,258)	(1,557,956)	(1,594,109)
Human Resources	(429,252)	(30,714)	(459,966)	(471,718)	(484,373)	(497,027)
Taxation and Assessment Services	(1,033,777)	(83,654)	(1,117,431)	(1,143,975)	(1,169,398)	(1,197,025)
Information Technology	(1,090,120)	(300,831)	(1,390,951)	(1,330,534)	(1,352,114)	(1,371,949)
Safety	(314,211)	(27,438)	(341,649)	(338,294)	(366,239)	(360,182)
Fiscal Services	47,332,537	(56,790)	47,275,747	47,151,461	47,075,462	47,016,462
Total Corporate Services	43,202,479	(721,202)	42,481,277	42,334,682	42,145,382	41,996,170
Community and Emergency Services						
Parks & Recreation	(4,202,215)	(15,153)	(4,217,368)	(4,582,219)	(4,881,134)	(4,706,039)
FCSS	(186,572)	32,475	(154,097)	(160,161)	(166,236)	(172,316)
Enforcement and Emergency Services	(1,342,691)	292	(1,342,399)	(1,331,703)	(1,421,836)	(1,157,651)
Fire	(7,275,990)	(317,117)	(7,593,107)	(7,898,022)	(8,169,241)	(6,053,550)
Total Community and Emergency Services	(13,007,468)	(299,503)	(13,306,971)	(13,972,105)	(14,638,447)	(12,089,556)
Public Works						
Public Works Operations & Bridges	(27,644,068)	(3,732,745)	(31,376,813)	(31,641,797)	(30,185,483)	(31,659,800)
Agricultural Services Board	(1,125,560)	(77,773)	(1,203,333)	(1,212,134)	(1,204,592)	(1,230,493)
Infrastructure and Utilities	(3,759,937)	(1,897)	(3,761,834)	(3,443,468)	(3,361,237)	(1,754,588)
Total Public Works	(32,529,565)	(3,812,415)	(36,341,980)	(36,297,399)	(34,751,312)	(34,644,881)
Planning						
GIS	(428,769)	(5,862)	(434,631)	(512,498)	(457,924)	(459,352)
Development and Planning	(771,620)	(265,905)	(1,037,525)	(898,111)	(943,642)	(983,804)
Total Planning	(1,200,389)	(271,767)	(1,472,156)	(1,410,609)	(1,401,566)	(1,443,156)

Capital Budget Overview

Capital projects play a crucial role in shaping and maintaining the infrastructure of Foothills County, aligning with the Council's long-term vision for sustainable community growth. These projects encompass a wide range of investments, including the development and enhancement of facilities, transportation infrastructure, technological systems, and essential equipment.

The 2026 Capital Budget addresses identified capital needs, ensuring the delivery of necessary municipal services. This budget reflects a comprehensive approach to supporting community well-being, economic prosperity, and environmental sustainability.

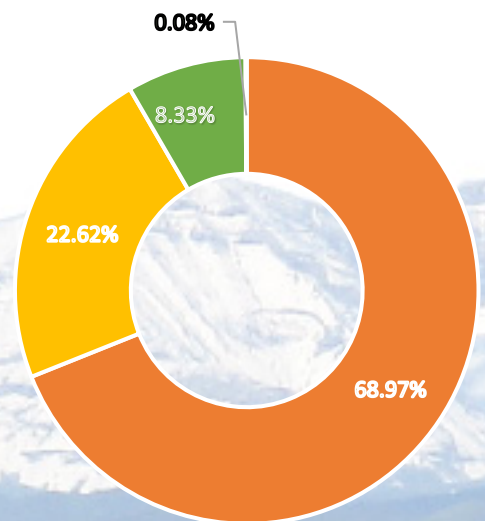
Capital Project Asset Types



2026		
Roads & Bridge Infrastructure	11,352,528	67.94%
Machinery & Equipment	3,779,630	22.62%
Information Technology	695,000	4.16%
Utilities and Water Infrastructure	639,000	3.82%
Other Projects	243,000	1.45%
Total	16,709,158	100%

Capital Project Funding Sources

2026		
Taxes	11,525,500	68.97%
Local Government Fiscal Framework (LGFF)	3,779,630	22.62%
Canada Community-Building Fund (CCBF)	1,392,028	8.33%
Hawks Landing Water System Reserve	12,000	0.08%
Total	16,709,158	100%



2026 - 2030 Capital Plan

	Funding Source	2026	2027	2028	2029	2030
Administration						
Enterprise Resource Planning Software	Taxes	500,000	500,000	500,000	500,000	
Joint Administration Building Roof Replacement	Taxes	65,000				
Total Administration		565,000	500,000	500,000	500,000	-
	Funding Source	2026	2027	2028	2029	2030
Corporate Services						
Information Technology Services						
Public Works Tablet	Taxes	20,000				
Council Chambers Audio System	Taxes	75,000				
Networking Replacement	Taxes	50,000				
Internet Redundancy	Taxes	50,000				
Records Management Software	Taxes		150,000			
Laptop Refresh	Taxes			275,000		
Battery Backup System	Taxes				75,000	
On Premise Server Replacement	Taxes					250,000
Desk Phone Refresh	Taxes					30,000
Total Corporate Services		195,000	150,000	275,000	75,000	280,000
	Funding Source	2026	2027	2028	2029	2030
Community and Emergency Services						
Fire Services						
Tic Cameras	LGFF	50,600				
Radios	LGFF	98,000				
Rapid Extrication Kit	LGFF	55,000				
Inflatable Boat	LGFF		25,000			
Squad Truck	LGFF	90,000				
Tender	LGFF			650,000		
Bush Truck	LGFF				300,000	
Squad Truck	LGFF				180,000	
Bush Truck	LGFF					300,000
EMO/Enforcement						
Enforcement vehicles	LGFF	200,000	100,000	110,000	120,000	120,000
Speed Trailer	LGFF			25,000	25,000	
Cemetery						
General Cemeteries GPS System	Taxes	10,000				
County Cemetery Study	Taxes					30,000
Blackie Cemetery						
Memorial Wall Program	Taxes		16,000			
Columbarium	Taxes				60,000	
Columbarium Pad	Taxes			25,000		
Cayley Cemetery						
Ribbon Row	Taxes		60,000			
Columbarium	Taxes					60,000
Columbarium Pad	Taxes			25,000		
Davisburg Cemetery						
Ribbons	Taxes	60,000				
Water Closet Installation	Taxes	8,000				
Gladys Cemetery						
Memorial Wall Program	Taxes		16,000			
Foothills Cemetery						
Ribbon Row and Pad	FC Cemetery Reserves					100,000
Benches	FC Cemetery Reserves		10,000			
Highlands- Columbarium	FC Cemetery Reserves			50,000		
Monument Levelling	FC Cemetery Reserves			30,000		
Parks & Recreation						
Scott Seaman Park Ball Diamond Chain Link Safety Cover	LGFF	10,000				
Airport Snow Blower Attachment	LGFF	18,000				
Red Deer Lake Park Bear Proof Garbage Cans	LGFF	35,000				
Outdoor Exercise Equipment Install	LGFF	25,000				
Chain Link Fence Cayley Playground	LGFF		15,000			
Blackie Ball Diamond Bleachers	LGFF		30,000			
Davisburg Ball Diamond Chain Link Safety Cover	LGFF		5,000			
Runway and Taxiway Micro surfacing	LGFF		700,000			
Airport Firewater	LGFF		700,000			
Scott Seaman Park Soccer Nets	LGFF			15,000		
Scott Seaman Park Bleachers	LGFF			32,000		
Cayley Playground Equipment	LGFF				150,000	
Airport Parallel Taxiway	LGFF				750,000	
Scott Seaman Arena & Parks						
Dehumifier	LGFF	150,000				
Gas Detector	LGFF	15,000				
Sound System Upgrade	LGFF		50,000			
Replacement of Gates to Ice Surface	LGFF			50,000		
Water Collection System	LGFF				100,000	
New Rubber Flooring	LGFF					150,000
Total Community and Emergency Services		824,600	1,727,000	1,012,000	1,685,000	760,000

2026 - 2030 Capital Plan

Funding Source		2026	2027	2028	2029	2030
Public Works and Utilities						
Utilities						
Backup Generator	CCBF	128,000				
West Foothills WTP Window Security Guards	CCBF	15,000				
Millarville Crossing Shingles	CCBF	14,000				
Hawk's Wastewater Transfer Pumps	Hawks Landing WWTP Reserve	12,000				
West Foothills WTP and Priddis Organic Removal	CCBF	470,000				
Hawk's Reservoir Fill Valve	Hawks Landing WWTP Reserve		30,000			
West Foothills WTP Raw Pump	CCBF		20,000			
Cayley Main Valves	CCBF		30,000		30,000	
Priddis WTP Unit heater to Radiant	CCBF		12,000			
Cayley Main Replacement	CCBF		400,000			
Priddis R& UV Replacement	CCBF		50,000			
Millerville Distribution Pumps	CCBF			40,000		
Cayley Hydrant Repair/Rebuild	CCBF			20,000		
Priddis Raven WWTP Exhaust	CCBF			20,000		
Priddis Steel to PVC, Install Valves	CCBF			60,000		
Cayley and Blackie Line Replace	CCBF				5,000,000	4,000,000
Hawk's and Priddis Dexon Heaters	Hawks Landing WWTP Reserve					50,000
Raven WWTP UV Disinfection	CCBF					80,000
Public Works Projects						
Bridges						
BF 01331: 722nd Ave E	CCBF	765,028				
Dust Control						
MRO (100Km@\$60,000/km)	Taxes	6,000,000				
Spot Treatment (100Km@\$30,000/Km)	Taxes	3,000,000				
ACP Long Patching / Cement Work	Taxes	775,000				
Gravel Crushing	Taxes	812,500				
Public Works Equipment						
Light Trucks	LGFF	160,000	400,000	325,000	330,000	335,000
Cat 160M AWD Grader	LGFF	750,000	725,000	756,000	760,000	800,000
Rock Truck	LGFF		800,000		1,600,000	
Air Conditioning Servicing Machine	LGFF	13,000				
Dozer D6N - Rebuild	LGFF	450,000				
Sander	LGFF	200,000				
Message/Sign Boards	LGFF	50,000				
Mini Excavator	LGFF	146,550				
Skid steer with Snow Push Attachment	LGFF	126,100				
Snow Blower Attachment for Skid steer	LGFF	23,580				
Decks	LGFF	36,000				
Base Rover	LGFF	55,000				
GPS System for Dozer	LGFF	85,000				
Pony Pup Trailers	LGFF	125,800				
Road Reclaimer (RM 500)	LGFF			1,500,000		1,750,000
Loader	LGFF			450,000		600,000
Side Dump Gravel Trailer	LGFF		84,000	255,000	145,000	180,000
Heavy Trucks	LGFF	650,000	800,000	1,535,000	1,600,000	830,000
Scraper Rebuild	LGFF		800,000			850,000
Ashland Scrapers	LGFF		125,000	140,000		
Steel Drum Packer	LGFF		200,800			
Rubber Tire Packer	LGFF		260,000		265,000	
Oil Truck	LGFF				250,000	
Excavator Unit 211	LGFF				700,000	
Excavator Unit 212	LGFF					850,000
Tractor	LGFF			950,000		
GPS Grader Wireup	LGFF		22,000			
GPS Grader Cab Kit	LGFF		72,000			
ASB						
Zero Turn Finish Mow	LGFF	52,000			70,000	
Tractor	LGFF		250,000	250,000		
Brusher	LGFF		200,000	200,000		
Sprayer	LGFF	25,000			25,000	
1 Ton Truck	LGFF				100,000	100,000
1/2 Ton Truck	LGFF	60,000				
Flail Mower	LGFF	25,000	30,000			
Schute Mower	LGFF					70,000
Total Public Works		15,024,558	5,310,800	6,501,000	10,875,000	10,495,000
Planning						
Municipal Development Plan Review	Taxes	100,000	100,000			
Total Planning		100,000	100,000			
Total Capital Project		16,709,158	7,787,800	8,288,000	13,135,000	11,535,000

Service Area Budgets

Council & Chief Administrative Officer's Office

The office of Council and the Chief Administrative Officer (CAO) play a pivotal role in providing strategic leadership and oversight to the County's administrative and operational functions, ensuring the effective management of all departments. This office encompasses the CAO, Municipal Advisor, Legislative Services Department and General Administration.

Under the authority of the Municipal Government Act, the CAO holds comprehensive responsibility for the administration of municipal operations. This includes advising the County Council on policy matters and implementing Council directives. The office ensures compliance with legislative requirements and promotes transparency and accountability within municipal governance.

The office further acts as a liaison between the County and various levels of government, as well as with community organizations, businesses, residents, and other stakeholders. This role involves fostering collaborative relationships, advocating for community interests, and facilitating the development of policies that support sustainable growth and community well-being.



Back row (L to R): Councillor RD McHugh, Councillor Alan Alger, Deputy Reeve Suzanne Oel, Reeve Rob Siewert, Councillor Laura Kendall, Manager of Legislative Services Sherri Barrett.

Front row (L to R): Councillor Benita Estes, Councillor John Callister, CAO Ryan Payne.



Council & CAO Office Department Budget

Council

Council	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	-	-	-	-	-	-
Operational Expenses	784,781	46,865	831,646	842,636	856,344	867,777
Net Required	(784,781)	(46,865)	(831,646)	(842,636)	(856,344)	(867,777)

Adjustments to the 2026 Budget reflect cost of living adjustment as well as higher convention and conference expenses.

Administration

Administration	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	3,329,502	(1,114,184)	2,215,318	2,316,318	2,317,318	2,317,318
Operational Expenses	6,211,143	(746,816)	5,464,327	5,519,710	5,664,656	5,516,072
Net Required	(2,881,641)	(367,368)	(3,249,009)	(3,203,392)	(3,347,338)	(3,198,754)

Adjustments to the 2026 Budget include decreases in interest income, miscellaneous revenue as well as contracted services

Legislative Services

Overview

The Legislative Services Department represents the County's interest in local and provincial issues. They provide leadership, support, and direction to various departments throughout the County, including Council and many of the County's Boards, Committees and Tribunals. The Department also supports the Sheep River Regional Utilities Corporation and Foothills Regional Services Commission.

In addition, the Legislative Services team provides advice, counsel and leadership to the County concerning communication planning and research, media relations, issues management and corporate identity.

Legislative Services	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	-	-	-	-	-	-
Operational Expenses	446,098	17,610	463,708	476,925	490,146	503,212
Net Required	(446,098)	(17,610)	(463,708)	(476,925)	(490,146)	(503,212)

Adjustments to the 2026 Budget are due to increases in operational expenses and a cost of living adjustment.

Services:

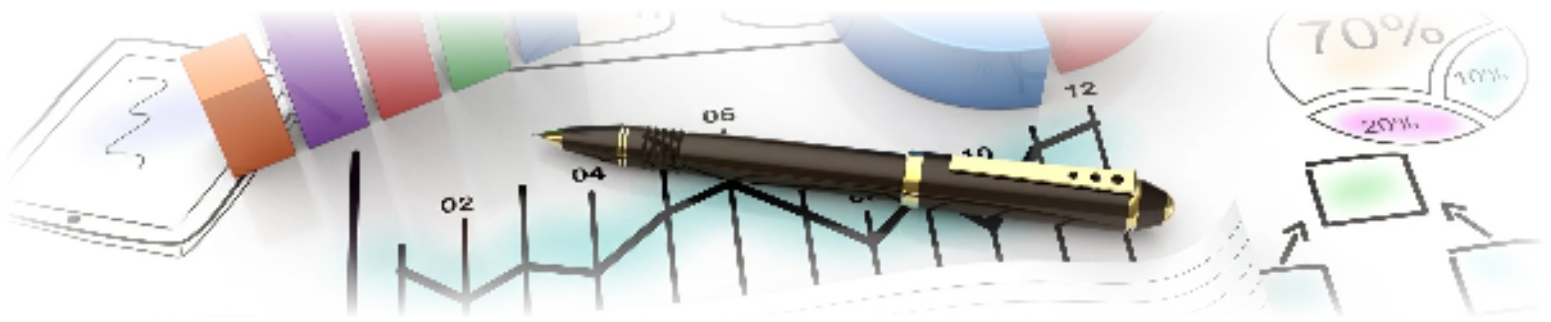
- Assessment, Development, and Subdivision Appeals
- Council/Committee Coordination
- Access to Information and Protection of Privacy (ATIA and POPA)
- Bylaw and Policy Management
- Election
- Records Management
- Website Management
- Communications
- Media Releases



Corporate Services

Corporate Services provides the organizational framework that supports all Foothills County departments, Council, external stakeholders, and the public.

Departments in this service area include Finance, Human Resources, Utilities, Taxes and Assessment Services, Information Technology and Health and Safety. The focus of the service area is to ensure the organization is conducting business most effectively and efficiently while adhering to all legislated requirements.



Financial Department

Overview

The Finance Department ensures that the various components of the Financial Information System function properly together to facilitate the processing of source documents (payments, receipts, journal entries, etc.) into useful information. The team provides access to financial information and maintains an effective budgeting system with regular monitoring to ensure that operational results align with budget. The Department is responsible for maintaining and implementing strong internal controls and maximizing the County's investment portfolio returns.

The Finance team is also responsible for the organization's financial statements, accounts receivable, accounts payable, tangible capital assets, risk management, payroll and benefits. In addition, the Department ensures the external financial audit and all other financial transactions meet legislative and organizational requirements.

The Finance Department also provides financial services to Sheep River Regional Utility Corporation and Foothills Regional Services Commission.

Following an organizational restructuring, the Finance and Utilities departments were consolidated. The 2026 budget and subsequent years reflect this change, and the 2025 budget was restated for comparative purposes.

Department Budget

Finance and Utilities	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	223,000	(1,000)	222,000	222,000	232,000	232,000
Operational Expenses	1,485,698	220,775	1,706,473	1,754,258	1,789,956	1,826,109
Net Required	(1,262,698)	(221,775)	(1,484,473)	(1,532,258)	(1,557,956)	(1,594,109)

Adjustments to the 2026 Budget include an increase to bank charges and a cost of living adjustment

Services:

- Financial Reporting
- Budget Development
- Internal Controls
- Audited Financial Statements
- Financial Analysis
- Payroll
- Benefits
- Tangible Capital Assets
- Investment Planning

[illegible]

Overview

In addition to offering expert guidance on policy compliance, legislation, and industry best practices, the Human Resources team works with supervisors and managers to solve workplace issues and implements effective resolution strategies.

Human Resources	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	-	-	-	-	-	-
Operational Expenses	429,252	30,714	459,966	471,718	484,373	497,027
Net Required	(429,252)	(30,714)	(459,966)	(471,718)	(484,373)	(497,027)
Adjustments to the 2026 Budget are due to operational increases and a cost of living adjustment.						

- Administration of Policies and Procedures
- Corporate Training
- General HR Administration (change management, employment letters, forms etc.)
- HR Reporting (HR data metrics)
- Disability Management and Wellness Programs
- Employee relations (conflict resolution, workplace investigations, disciplinary matters, etc.)
- Legislation compliance
- Onboarding, orientation, and offboarding of employees
- Performance Management
- Recruitment and selection



Taxation and Assessment Services

Overview

Organizational restructuring took place in 2025 which saw the consolidation of the Taxation and Assessment Departments.

Taxation is responsible to collect the different taxes levied against properties on behalf of Foothills County, the Province of Alberta and the Westwinds Communities.

Assessment determines property values for residential, farmland, and commercial properties. Foothills County Assessors measure market transactions to prepare fair, equitable property assessments by applying data analytics to properties using mass appraisal. Estimating the value of all property reasonably allows Foothills County to distribute the tax levy equitably among all property owners. The assessment team is committed to educating citizens and customers about the assessment process through stakeholder engagement and enhanced communication.

The 2026 budget and subsequent years reflect the consolidation of the two departments, and the 2025 budget was restated for comparative purposes.

Department Budget

Taxation and Assessment Services	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	51,500	-	51,500	51,500	51,500	51,500
Operational Expenses	1,085,277	83,654	1,168,931	1,195,475	1,220,898	1,248,525
Net Required	(1,033,777)	(83,654)	(1,117,431)	(1,143,975)	(1,169,398)	(1,197,025)

Adjustments to the 2026 Budget are due to operational increases and a cost of living adjustment.

Services:

- Reception and Administrative support
- Utility Billing
- Property Tax Processes under legislation
- Tax Notification
- Tax Payment and Delinquencies
- Property Assessment
- Appeals



Fiscal Services

Overview

Fiscal Services is where all property tax revenue is collected and requisition expenses are incurred. Requisitions include the Education, Marigold Library System, Westwind Community and Designated Property Requisitions. The funding transfer to the Province for RCMP policing is also included here.

Department Budget

Fiscal Services	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	80,687,265	-	80,687,265	80,687,265	80,687,265	80,687,265
Operational Expenses	33,354,728	56,790	33,411,518	33,535,804	33,611,803	33,670,803
Net Required	47,332,537	(56,790)	47,275,747	47,151,461	47,075,462	47,016,462
Adjustments to the 2026 Budget are due to an increase in requisitions.						



Information Technology



Foothills
Fibre

Overview

The Information Technology (IT) Department administers and maintains the County's Server and Networking infrastructure. The department installs and troubleshoots computer systems and mobile devices as well as the operating systems and software on them.

The Department provides safe storage and secure access to all County digital information. It supports several off-site departments in various locations within the County. This includes supporting a wide range of devices, including the organizational telephone system, a cellular networked weather system and GPS tracking required for spray trucks, door access and alarm systems, and the Foothills Fibre infrastructure.

Department Budget

Information Technology	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	-	-	-	-	-	-
Operational Expenses	1,090,120	300,831	1,390,951	1,330,534	1,352,114	1,371,949
Net Required	(1,090,120)	(300,831)	(1,390,951)	(1,330,534)	(1,352,114)	(1,371,949)

Adjustments to the 2026 Budget include increases resulting from the centralization of contracted services for software and a cost of living adjustment.

Services

- IT Strategy and Governance
- IT Network and Connectivity
- IT Server and Storage Infrastructure
- IT Cyber Security
- IT Help Desk User Support, Education, and Customer Service



Health and Safety

Overview

The Health and Safety Department is a shared service that supports all departments in meeting all occupational health and safety and legal expectations. It is a crucial resource for developing internal standards and advising on governing occupational health and safety legislation.

The department is the primary liaison to Alberta Occupational Health and Safety (OH&S) and Alberta Municipal Health and Safety Association (AMHSA). The Health and Safety Department leads the annual internal and external organizational safety audits. Department staff also hold the Safety Officer position to support the Incident Command System when municipal emergencies or disasters occur.

Department Budget

Health and Safety	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	-	-	-	-	-	-
Operational Expenses	314,211	27,438	341,649	338,294	366,239	360,182
Net Required	(314,211)	(27,438)	(341,649)	(338,294)	(366,239)	(360,182)

Adjustments to the 2026 Budget are due to a cost of living adjustment, and increases in contracted work and goods purchased.

Services

- Leads Certificate of Recognition Audit
- Liaison with Alberta Occupational Health and Safety and Alberta Municipal Health and Safety Association
- Proposes Corporate Occupational Health and Safety Directives
- Advises on Departmental Standard Operating Procedures and Job Hazard Assessments
- Monitors Health and Safety System Performance



Community and Emergency Services

The Community and Emergency Services division is dedicated to fostering a safe, dynamic, and inclusive environment within Foothills County. Key components of this division include Municipal Energy Services, Parks and Recreation, Emergency Management, Enforcement Services, and the Fire Department. Each element plays a vital role in supporting the community's infrastructure, safety, and recreational needs.

The Community Services department offers a comprehensive range of cultural, recreational, and social amenities designed to promote community engagement while prioritizing public safety. Its initiatives aim to provide accessible recreational and social opportunities, fostering community cohesion and enhancing residents' quality of life.



Parks, Recreation and Cemeteries

Overview

Foothills County's Parks, Recreation and Cemeteries Department includes 13 parks and 6 cemeteries, arena operations at the Scott Seaman Sports Rink (SSSR), joint operation of the Regional Field House with the Town of Okotoks, and the County owned and operated Foothills Regional Airport. This department provides facilities that benefit our residents and enable the pursuit of healthy lifestyle choices in a rural setting.

The SSSR facility boasts one NHL-sized ice surface, a walking track, two multipurpose rooms, and a concession. The facility contributes to the quality of life by providing people with a place to enjoy public ice skating, hockey, figure skating, or other ice-related activities. As well there are three outdoor ice rinks maintained and managed by communities within the County.

The Regional Field House at Aldersyde includes three indoor turf fields, one hard court, a walking track, meeting rooms and multipurpose rooms, and a full concession to provide opportunities for local recreation organizations and individuals to rent space for a variety of activities.

Foothills County manages six cemeteries that provide final resting places in serene rural settings. These cemeteries are public and non-denominational. At-Need and Pre-Need interment options are available for private (cremation interment) or in coordination with funeral homes (cremation and full burial) for Foothills County, Town of Diamond Valley, and non-residents. All in-ground interments (casket and urn) are coordinated with and prepared by external agencies. Foothills County staff also arrange columbarium interments.

Foothills County offers a range of parks and recreational facilities that encourage physical activity, personal and community growth, skill development, social inclusion, and mental well-being. These opportunities support Foothills County's pursuit of a vibrant, livable, and healthy place to live, work, and visit. The County also provides people of all ages with safe, affordable, and accessible indoor recreation opportunities at several rural and urban facilities to build a healthy, active community.

The County maintains and operates diverse, safe, accessible, well-maintained facilities, parks, fields, playgrounds, and open spaces. Foothills County collaborates with community partners and structured community groups to promote the spirit of recreation, build effective partnerships and trustworthy relationships, and create social inclusion throughout the County.



Parks, Recreation, and Cemeteries Department Budget

Parks and Recreation	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	925,850	138,500	1,064,350	1,072,800	1,079,800	1,087,200
Operational Expenses	5,128,065	153,653	5,281,718	5,655,019	5,960,934	5,793,239
Net Required	(4,202,215)	(15,153)	(4,217,368)	(4,582,219)	(4,881,134)	(4,706,039)

Adjustments to the 2026 Budget are due to increases in revenue resulting from the amalgamation of the airport to the County's budget as well as increases in contracted services and a cost of living adjustment.

Services:

- Recreation Programs
- Emergency Management
- Cemetery Operations
- Sanitation and Pageantry
- Foothills Regional Airport

2024 YEAR IN REVIEW



Family and Community Support Services



Overview

Foothills County FCSS provides funding for preventative social programs to enhance the social well-being of individuals, families, and community by effectively allocating resources that contributes to and sustains a positive quality of life, creating healthy individuals, families, and communities.

In 2025, we conducted our first Social Needs Assessment to understand the diverse needs of our residents, to engage our community-based groups, and social sector agencies to advance community and individual well-being in Foothills County. Challenges identified by residents, in the Social Needs Assessment, will help guide Foothills County FCSS and our agency partners with targeted programs.

Our focus for 2026 is to ensure funded programs effectively supports mental well-being, child and youth development, financial health, healthy aging, and the positive interpersonal relationships of residents, families, and communities.

Some of the programs funded by Foothills County FCSS are:

- Awareness/Education Program - Develop and strengthen skills that build resilience
- Parenting Programs - Develop and maintain healthy relationships
- Resource Centres - Enhance access to social supports
- Seniors & Intergenerational Programs - Foster a sense of belonging
- Volunteer Training & Recognition Programs - Promote and encourage active engagement in the community

Department Budget

FCSS	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	518,755	20	518,775	518,775	518,775	518,775
Operational Expenses	705,327	(32,455)	672,872	678,936	685,011	691,091
Net Required	(186,572)	32,475	(154,097)	(160,161)	(166,236)	(172,316)

Adjustments to the 2026 Budget are due to decreases in operational expenses.



Enforcement and Emergency Management

Overview

Foothills County Enforcement Services provide professional public safety through education and collaboration while promoting integrity and community service.

Traffic enforcement and municipal bylaw enforcement provide residents with increased safety and build a vibrant rural lifestyle. Regulations and County bylaws help rural residents live in a safe and peaceful community.

Foothills Enforcement Services also protects road infrastructure by monitoring the movement of commercial traffic within the county. Monitoring safe commercial trucks provides for safer travels within the county.

Foothills County Emergency Management coordinates resources, personnel, and the response to large-scale emergencies or disasters.

Department Budget

Enforcement and Emergency Management	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	218,500	52,000	270,500	315,900	261,300	311,750
Operational Expenses	1,561,191	51,708	1,612,899	1,647,603	1,683,136	1,469,401
Net Required	(1,342,691)	292	(1,342,399)	(1,331,703)	(1,421,836)	(1,157,651)

Adjustments to the 2026 Budget include increased revenue from patrol fines as well as increases in operational expenses and a cost of living adjustment.

Services:

- Bylaw Enforcement
- Traffic Enforcement
- Commercial Vehicle Inspection
- Animal Control
- Emergency Management Program
- Emergency Coordination Centre
- Response Coordination



Foothills Fire Department

Overview

The Foothills Fire Department serves Foothills County with an unwavering commitment to providing fire protection and life safety services to Foothills County and the surrounding area.

The Department has staff across all stations seven days a week, 24 hours a day, with Advanced Life Support and EMT personnel allowing medical first and co-responses.

Department Budget

Fire Department	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	264,100	1,000	265,100	271,100	273,100	273,100
Operational Expenses	7,540,090	318,117	7,858,207	8,169,122	8,442,341	6,326,650
Net Required	(7,275,990)	(317,117)	(7,593,107)	(7,898,022)	(8,169,241)	(6,053,550)

Adjustments to the 2026 Budget include increased repair and maintenance to fire halls and equipment, shared services costs, and a cost of living adjustment.

Services:

- Fire Suppression
- Emergency Medical Services
- Rescue Services
- Public Education
- Fire Inspection
- Investigation services



Public Works Services

Public Works is responsible for ensuring new and existing infrastructure meets the current and future needs of the community. The department encompasses Operations, Agricultural Services, and Infrastructure and Utilities.

Public Works ensures that a wide range of County infrastructure is cared for so residents and visitors can work, commute, play, and do business safely and efficiently.

The Public Works Department strives to uphold exemplary standards in road safety and operational reliability. This includes investment in equipment upgrades and comprehensive staff training.

The department is committed to enhancing winter operations and emergency response capabilities to ensure community safety and service continuity.

To effectively manage future demands, the department is developing a prioritized plan that addresses upcoming projects and infrastructure needs, ensuring sustainable growth and operational excellence.



Public Works Operations

Overview

Public Works is responsible for maintaining and optimizing Foothills County’s extensive road network, including approximately 1,200 km of gravel roads and 1,000 km of MRO/chip seal roads.

The department ensures safe travel and access for residents, businesses, and visitors year-round, with a dedicated staff of operators, supervisors, and support personnel.

The versatile department provides seasonal services like street sweeping, patching and surfacing; while shifting to winter priorities like snow removal and road safety. The department directly supports quality of life by providing safe, reliable roads for commuting, emergency response and recreation. Timely snow and ice control, dust management and road repairs help keep communities connected and ensure public safety.

The Infrastructure team manages the County’s core assets, focusing on the planning, delivery, and oversight of infrastructure projects. This includes roads, bridges, and utilities, as well as collaboration with the Planning department on development permits and engineering reviews.

Department Budget

Public Work Operations	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	7,726,348	(1,728,690)	5,997,658	6,106,491	6,126,491	6,076,492
Operational Expenses	35,370,416	2,004,055	37,374,471	37,748,288	36,311,974	37,736,292
Net Required	(27,644,068)	(3,732,745)	(31,376,813)	(31,641,797)	(30,185,483)	(31,659,800)

Adjustments to the 2026 Budget include a decrease in grant revenue for capital assets, increase in contracted services, as well as a cost of living adjustment.

Services:

- Road Maintenance
- Snow and Ice Control
- Dust Control
- Road Signage
- Bridge Repair
- Equipment Maintenance and Repair
- Street Lighting
- Culverts and Approaches
- Road Construction
- Capital Project Delivery (roads, bridges, utilities)
- Engineering Review, Development Inspection





Agricultural Services

Overview

The Agricultural Services Department engages with the community on a daily basis, delivering professional support to our residents.

The department is responsible for maintaining our many green spaces used for community engagement and recreation, as well as maintenance of roadside vegetation to ensure safety on County roads.

Our Agricultural Services department works together with various levels of government to ensure compliance with provincial legislation aimed at pest control and the preservation of agricultural lands across the region.

In 2025 the department added a Rural Conservation Coordinator who works within the County to improve environmental stewardship and bring relevant workshops and expertise to our residents. Additionally, the establishment of a research farm at our new Aldersyde facility represents a strategic initiative aimed at enhancing agricultural productivity and supporting data-driven decision-making processes for our producers.

Department Budget

Agriculture Services Board	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	167,047	18,000	185,047	185,147	185,147	185,047
Operational Expenses	1,292,607	95,773	1,388,380	1,397,281	1,389,739	1,415,540
Net Required	(1,125,560)	(77,773)	(1,203,333)	(1,212,134)	(1,204,592)	(1,230,493)
Adjustments to the 2026 Budget are the result of increased provincial grants as well as increased operational costs and a cost of living adjustment.						

Services:

- Vegetation Management (Mowing, Brushing and Spraying)
- Weed and Pest inspections (Monitoring and Enforcement)
- Maintenance of Municipal Trees and Green Spaces
- Educational workshops and extension to improve our land and agriculture
- Finding solutions to any pest issue
- Rental and lending of equipment, traps, and signage
- Soil Conservation
- Animal Health and emergencies



Infrastructure and Utilities

Overview

This department provides operation and maintenance to the County's Water and Wastewater Facilities.

Water and Wastewater Treatment Plant Operators operate pumps, valves, equipment, and chemical feeding systems, test and adjust chemical feed rates to ensure quality, draw water or wastewater samples, perform routine lab tests, and interpret results.

Department Budget

Infrastructure and Utilities	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	4,335,629	(50,732)	4,284,897	4,388,736	4,465,260	4,465,260
Operational Expenses	8,095,566	(48,835)	8,046,731	7,832,204	7,826,497	6,219,848
Net Required	(3,759,937)	(1,897)	(3,761,834)	(3,443,468)	(3,361,237)	(1,754,588)

Adjustments to the 2026 Budget are due to a minor increase in revenue and a decrease in operational expenses; i.e. debenture payments and water purchase.

Services:

- Maintenance of Water and Wastewater Infrastructure
- Water Testing



Planning Services

The Planning Services Department is responsible for all aspects of the land-use planning and development process.

The service area includes long range Planning, Development & Municipal Lands Department and the Geographic Information Systems Department.

This area supports residents, developers, builders and others involved in planning, design and construction to provide a safe, efficient, aesthetically pleasing and environmentally friendly community.



Planning, Safety Codes and Municipal Lands

Overview

The Planning Department employs collaborative, cross-departmental processes to manage development, growth and assessment in the County in accordance with the direction of the Council and the Municipal Government Act.

The department makes decisions on permits for development, building and safety code applications to ensure compliance with the land use bylaw and the Alberta Building code.

The department oversees the review and approval processes for land use and subdivision matters, and undertakes the formulation, review, maintenance, and implementation of strategic and policy documents such as the Municipal Development Plan and Area Structure Plans.

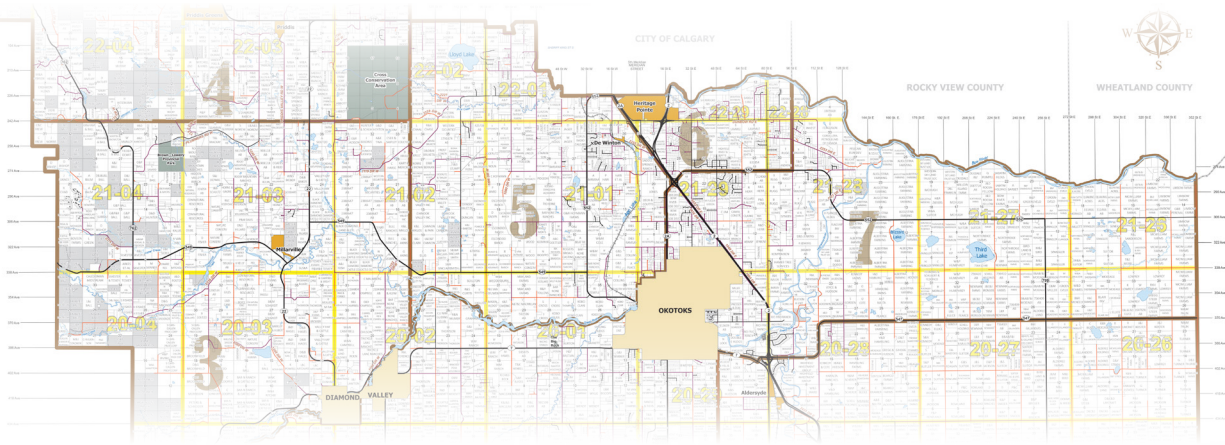
Department Budget

Planning, Safety Codes and Municipal Lands	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	2,091,000	115,000	2,206,000	2,206,000	2,211,000	2,221,000
Operational Expenses	2,862,620	380,905	3,243,525	3,104,111	3,154,642	3,204,804
Net Required	(771,620)	(265,905)	(1,037,525)	(898,111)	(943,642)	(983,804)

Adjustments to the 2026 Budget are due to increased revenue, decreased operational expenses and a cost of living adjustment.

Services:

- Long Range Planning
- Intermunicipal and Regional Planning
- Safety Codes
- Land Use and Subdivision Application Management
- Compliance & Complaint Investigations
- Processing Business License Application
- Acquisition and Disposal of County Lands



Geographical Information Systems (GIS)

Overview

The Geographical Information Systems (GIS) Department provides professional mapping, GIS and addressing services to the entirety of the Municipal organization.

In addition, various mapping projects are continuously solicited from other agencies including the school boards, provincial 911, universities and the RCMP.

Our GIS specialists maintain data for integration into the County tax and assessment software, emergency services, public works, taxes, utilities, and planning. The GIS unit connects various business units and workflows across the municipality.

Department Budget

GIS	2025 Budget	\$ Change	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenue	4,000	-	4,000	3,000	2,000	4,000
Operational Expenses	432,769	5,862	438,631	515,498	459,924	463,352
Net Required	(428,769)	(5,862)	(434,631)	(512,498)	(457,924)	(459,352)

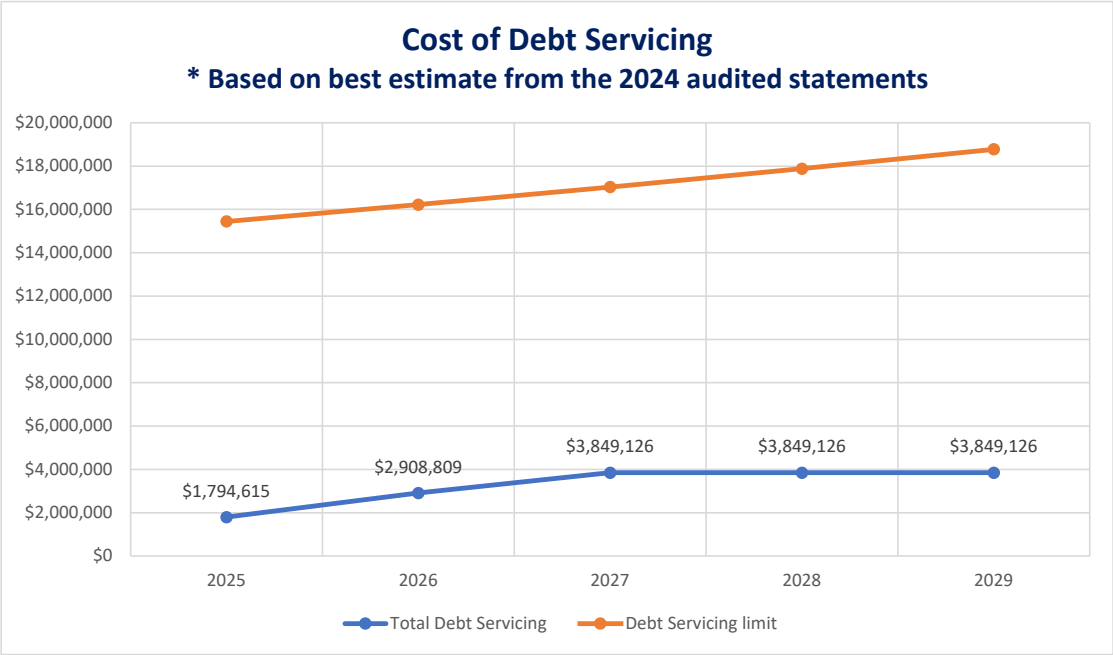
Adjustments to the 2026 Budget include decreased operational costs and a cost of living adjustment.

Services:

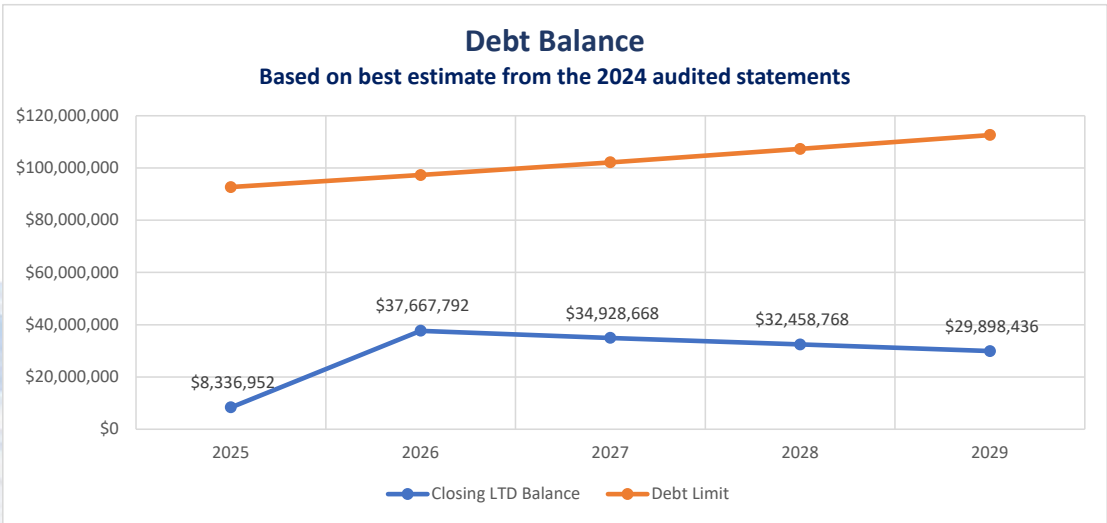
- Map Production
- Corporate Spatial Data & Records Management
- Plotting Digital & Large Format Printing
- Application Design and Development

Long Term Debt

Foothills County uses debt to fund significant capital projects. This allows for the cost of those projects to be spread out over the period that residents benefit from the underlying asset.



Debt Balance



Who













Understanding



What?

Government Roles









LOCAL GOVERNMENT

-  Building & Development
-  Permits and Fees
-  Bylaw Enforcement
-  Family & Community Support Services
-  Fire Services
-  Local Road Maintenance
-  Municipal Hall
-  Parks; Trails & Playgrounds
-  Snow Removal
-  Transit
-  Utilities
-  Waste and recycling Collection

PROVINCIAL GOVERNMENT

-  Education (including schools)
-  Healthcare (including hospitals)
-  Highway Construction & Maintenance
-  Justice
-  Landlord & Tenant Supports
-  Occupational Health & Safety
-  Post-Secondary Education
-  Provincial Parks
-  Worker's Compensation Board

FEDERAL GOVERNMENT

-  Airports
-  Broadcasting & Telecommunicaitions
-  Canada Pension Plan
-  Child Tax Benefits
-  Employment insurance
-  Foreign Affairs
-  Income Tax
-  International Travel & Borders
-  Oceans & National Parks
-  Mortgages
-  Postal Services
-  RCMP