

Town of Bon Accord
AGENDA
Special Meeting of Council
October 23, 2024 5:00 p.m. in Council Chambers
Live streamed on Bon Accord YouTube Channel

- 1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT**
- 2. ADOPTION OF AGENDA**
- 3. DELGATION – CLOSED SESSION**
3.1. 5:05 p.m. Dustin Engel, Keith Kowalsky, Michael O'Mara, Andrew Riley – Alberta Municipalities – Microgeneration Market – *FOIP Act Section 16 Disclosure harmful to business interests of a third party, Section 24 Advice from officials*
- 4. UNFINISHED BUSINESS**
- 5. NEW BUSINESS**
5.1. 2025 Budget Presentation (enclosure)
- 6. BYLAWS/POLICIES/AGREEMENTS**
- 7. CLOSED SESSION**
- 8. ADJOURNMENT**

**TOWN OF BON ACCORD
REQUEST FOR DECISION**

Meeting:	Special Meeting of Council
Meeting Date:	October 23, 2024
Presented by:	Falon Fayant, Corporate Services Manager
Title:	2025 Budget Presentation
Agenda Item No.	5.1

BACKGROUND/PROPOSAL

At the October 15, 2024, regular meeting of Council, Deputy Mayor Larson moved that Council directs administration to present an interim operating and capital budget for 2025. Resolution #24-428.

In previous years, Council has approved the final operating and capital budgets and final operating plans and capital plans by December 31st of the current calendar year.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration has recommended passing an interim operating and capital budget for 2025, and then the final budget prior to passing the 2025 taxation rates bylaw. Per the MGA, the final budget must be passed before tax rates are approved.

Final property assessment values are not released until the end of February, and grant funding, such as LGFF operating funds, depends on the provincial government budget, which is not passed until the new year. The benefit of passing an interim budget now is that we will know the impact of assessments and possibly the impact of grant funding prior to presenting a final budget and, therefore, be in a better position to plan. As well, given the unforeseen situation with the microgeneration credits, this has created an additional budget challenge for 2025.

An interim operating budget is not used to set definitive property tax rates; it is used as the authority to provide services, programs, and overall business continuity per Section 248 of the MGA. Council can further use it to justify setting all municipal utility rates for the subsequent year. An interim operating budget ceases to have any effect when the final operating budget and taxation rate bylaw are adopted.

Attached to this RFD is the interim 2025 operating and capital budget. The presentation includes the following:

- Review of Council's Strategic Plan
- A brief discussion of long-term strategy
- Budget challenges and drivers impacting the 2025 budget
- Municipal services
- Wages & contributions information
- Department budget breakdowns
- Utility billing comparisons following the water, wastewater, and waste collection departments.
- 2025 draft interim budget summary
- Tax comparisons between Bon Accord and the surrounding municipalities, including Towns, cities, and Counties
- 2025 interim budget information, which includes budget items that have already been removed and items that could still be removed.
- Capital projects
- Reserve information

Within the budget discussions during this meeting, administration can add/remove further amounts from the 2025 interim budget information that Council deliberates to determine the impact on percentages and the projected impact on the municipal tax levy (assuming assessments remain the same).

STRATEGIC ALIGNMENT

Values Statement of **Stewardship**

- Administration and Council embody the responsible planning and management of our resources.

COSTS/SOURCES OF FUNDING

2025 budget

RECOMMENDED ACTION (by originator)

One of the following...

1. THAT...Council directs administration to add/remove the following items to the 2025 interim operating budget [list] and bring back for further review.

OR

2. THAT...Council directs administration to add/remove the following items to the 2025 interim operating budget [list] and FURTHER that Council directs administration to transfer [insert amount] from the general reserve to revenue to operating to offset the 2025 operating budget and bring back for further review.

OR

3. THAT...Council approves the 2025 interim operating and capital budget as presented.

OR

4. THAT...Council directs administration.....

INTERIM 2025 OPERATING & CAPITAL BUDGET

TOWN OF BON ACCORD



MISSION

TO PROMOTE AND IMPROVE OUR QUALITY OF LIVING, ENHANCE OUR SENSE OF COMMUNITY, AND PRESERVE THE INTEGRITY OF OUR HOMETOWN VALUES WHILE GROWING INTO A TOWN THAT IS DIVERSE, PROSPEROUS AND WELCOMING TO NEW RESIDENTS, BUSINESSES, AND VISITORS.

VISION

—

THE TOWN OF BON ACCORD PROMOTES A PROSPEROUS, RESIDENTIAL, AND INDUSTRIAL GROWTH COMMUNITY WHILE MAINTAINING A HOMETOWN FEELING.

VALUES

INTEGRITY

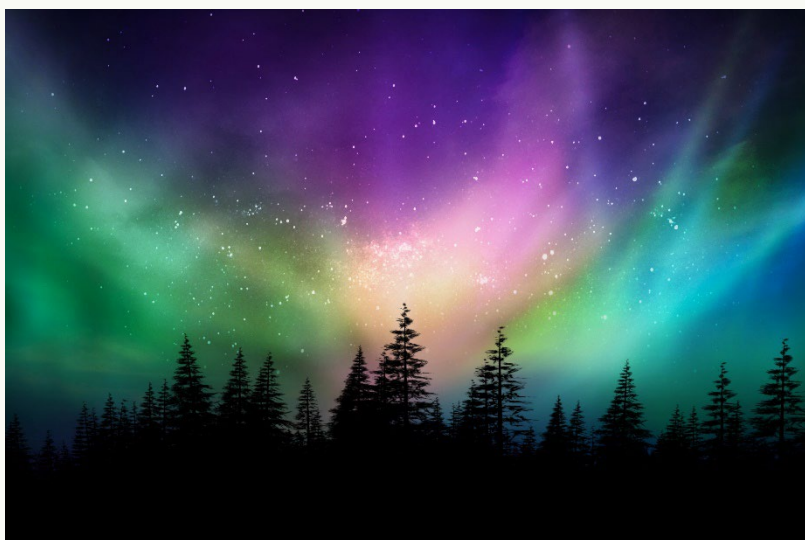
A Town of great moral character that promotes consistency, truthfulness, and trust.

PROFESSIONALISM

Administration and Council manage the affairs of Bon Accord in a competent, reliable manner, to maintain a safe and prosperous community to work and live.

TRANSPARENCY

Open and accountable to our residents and encourage open communication.



COLLABORATION

Discussion is welcome from all levels of government, neighbouring municipalities, residents and businesses in the Town, the place we call home.

STEWARDSHIP

Administration and Council embody the responsible planning and management of our resources.

SERVICE EXCELLENCE

Administration and Council strive for the highest standard of service delivery and governance.



Town of
Bon Accord
building for tomorrow

CONTENTS

Strategic Plan - Priorities	5
Long Term Strategy.....	6
Budget Challenges & Drivers.....	7
Municipal Services.....	8
Wages & Contributions	9
Council & Election	11
Administration	14
EV Chargers	16
Fire	18
Emergency Management.....	20
Bylaw Services.....	22
Storm.....	24
Roads	26
Water	28
Sewer	30
Capital Rate Rider.....	32
Waste Collection	33
Utility Bill Comparison	35
Cemetery.....	36
Parks.....	38
Arena.....	40
Economic Development.....	42
Safe Communities	44
Planning.....	46
FCSS.....	48
Recreation	50

Library..... 52

Taxation 54

2025 Draft Interim Budget Summary 56

TAX Comparisons..... 57

2025 Interim Budget Information 59

Capital..... 63

Reserves..... 64

Strategic Plan – Priorities

Priority #1 - Economy: The Town of Bon Accord is committed to achieving steady growth through residential, commercial, and industrial development.

Priority #2 -Community: The residents of Bon Accord live in a safe, connected, and attractive community.



Priority #3 - Infrastructure: The Town of Bon Accord is maintaining and improving all infrastructure in a fiscally responsible manner.

Priority #4–Identity: Bon Accord has a strong, positive identity as an environmentally progressive, family-oriented, welcoming community.

Priority #5 - Collaboration: The Town of Bon Accord has strong, sustainable relationships to enhance municipal programs and services.

Long Term Strategy

The Town is still in the phases of long-term planning and considering funding strategies.

Council and administration continually review the operating and capital requirements list and consider utilizing tax revenue, grants, and surplus funds. Major infrastructure projects include road reconstruction, storm management, and the Town of Bon Accord arena.



Long-term funding strategies can include utilizing available reserves and grant funds and implementing a tax planning strategy to replenish reserves over time.

Operational long-term strategies can allow for steady sustainability and growth by managing inflation while maintaining service levels and replacing aging infrastructure.

The Town's revenue sources include taxes and user charges, grants and donations, sponsorships, and reserves.

Budget Challenges & Drivers

- The main challenge affecting this budget year is the cost of power. The decrease in the market pool price for microgeneration is causing lower solar power credits.
- Increase in gas prices.
- Steady rate of inflation in goods and services. The current rate of inflation in Alberta is 2%.
- Continued increases in insurance. The current estimate for this interim budget is a 10% increase.
- Large cost of RCMP funding for a small community. \$87,843 (2024 cost as the 2025 cost has not yet been released.)
- Aging infrastructure and increased maintenance costs.
 - Balancing multiple infrastructure replacement priorities such as road projects, stormwater management, and the arena (e.g. matching funds available for grants).
- Reductions in provincial grant funding. Provincial funding has decreased by 70% since 2017. The Local Government Fiscal Funding grant is starting to increase in small amounts but is still not at the 2017 level. For example, MSI in 2017 was \$605,994 and is projected to be \$422,612 in 2025.
- Other grant funding is highly competitive, and many have eligibility requirements such as matching funds.
- Limited sources of revenue such as tax revenue, grants, donations or sponsorships, investment, franchise fees, and user fees such as utilities, arena ice rentals, tax certificates, etc. Revenue is mainly for cost recovery to balance the budget to zero.
- Balancing act between costs and revenue to maintain service levels and replace and repair aging infrastructure.



Municipal Services

Services provided by municipalities impact the quality of life. These services are value received for taxes, rates, fees, and charges.

These quality-of-life services are supported by key capital infrastructure and assets.

Services include water, wastewater, storm management systems, garbage collection, parks and recreation, fire, bylaw, and road maintenance.

These services “promote and improve our quality of living.”

Inflation, grant reductions, limited revenue sources, and aging infrastructure needs impact taxes, utility rates, fees, and charges. These costs are necessary to maintain service levels, quality of life, long-term sustainability, and growth.

Services = Quality of Life

Quality of Life = Taxes, Utility Rates, Fees & Charges



Wages & Contributions

One of a municipality's most significant assets is trained and knowledgeable staff to deliver programs and day-to-day services to residents and maintain essential infrastructure.

Employee compensation and adjustments are related to SERVICE EXCELLENCE.

The current projected 2025 FTEs (Full-time equivalent staff) is 16.17.

This includes 14 FTEs and 2.17 seasonal/temporary staff.

2024 Budgeted FTEs was 16.07.

- Total Wages & Salaries (including Council) for 2025 is \$1,533,865.
- Total wages and salaries (including Council) for 2024 were \$1,434,658.

INTERIM Wages & Contributions Changes projected for 2025:

- The Health & Safety Advisory contract position was previously under contracted services in emergency management; this position had to be moved to staff, casual in 2024 and is continued under staff, casual in 2025. (4 hours per week).
- Given the current inflation, the initial projected interim budget includes a 2.5% cost-of-living adjustment for staff and council.

For comparison, other municipalities in the local area will be presenting the following COLA adjustments to Council during budget deliberations:

MUNICIPALITY	COLA PERCENTAGE
Gibbons	2%
Morinville	2 - 3%
Redwater	2 - 3%
Sturgeon County	2.5%
Legal	2 - 2.5%
Bruderheim	2.5%



SERVICE EXCELLENCE

Administration and Council strive for the highest standard of service delivery and governance.

Trained, experienced, & competent staff = Service Excellence

- Annual merit raises help with the retention of staff.
- Recognize staff for accomplishments and high-quality customer service.
- Foster staff well-being and promote health, safety, and morale.
- The Town can be an employer of choice and maintain high-quality staff.



Council & Election



The 2025 Projected Council Interim Net Budget is (\$132,848), and the Election Interim Net Budget is (\$5,050).

The Council & Election 2025 interim budget changes:

- Bill 20 training requirements for Council following the municipal election.
- Municipal election training & supplies.
- Elector register list software \$3,500 as required under Bill 20.

The Council 2025 interim budget includes the following:

- Fees and per diems for each councillor and the meetings and networking opportunities they attend.
- EOEP training courses.
- Mileage and registration for meetings, conferences, golf tournaments, and parades.
 - This year's Federation of Canadian Municipalities Conference is in Ottawa.
- Council workshop.
- Cell phones (Mayor's contract through Bell Mobility and \$20 monthly allowance for each Councillor's personal cell phone use.
- Insurance allocation.
- Parade candy and council supplies.



**Town of Bon Accord
COUNCIL
Operating Budget
2025**

	DRAFT Budget 2025	Final Budget 2024	Variance \$	Variance %
Revenue:				
Total Revenue	0	0	\$ -	#DIV/0!
Expenses:				
12-1100-130 COUNCIL - EMPLOYER CONTRIBUTIO	5,134	2,378	\$ 2,755.33	116%
12-1100-148 COUNCIL - TRAINING	2,050	2,625	-\$ 575.00	-22%
12-1100-155 FEES - MAYOR	20,235	19,740	\$ 494.05	3%
12-1100-156 FEES - LAING	10,118	9,871	\$ 247.03	3%
12-1100-157 FEES - BIDNEY	10,118	9,871	\$ 247.03	3%
12-1100-159 FEES - MAY	10,118	9,871	\$ 247.03	3%
12-1100-160 FEES - LARSON	10,118	9,871	\$ 247.03	3%
12-1100-165 PER DIEM - MAYOR	2,510	2,175	\$ 335.00	15%
12-1100-166 PER DIEM - LAING	2,700	2,700	\$ -	0%
12-1100-167 PER DIEM - BIDNEY	2,400	2,400	\$ -	0%
12-1100-169 PER DIEM - MAY	2,850	3,300	-\$ 450.00	-14%
12-1100-170 PER DIEM - LARSON	2,550	2,550	\$ -	0%
12-1100-171 PER DIEM - ALL COUNCIL	5,200	5,200	\$ -	0%
12-1100-211 MILEAGE & SUBSISTENCE	13,624	11,420	\$ 2,204.00	19%
12-1100-212 COUNCIL RETREAT	2,500	1,000	\$ 1,500.00	150%
12-1100-217 TELEPHONE	1,547	2,020	-\$ 472.60	-23%
12-1100-228 MEMBERSHIP & REGISTRATION	14,915	14,400	\$ 515.00	4%
12-1100-237 INSURANCE	2,525	2,296	\$ 229.57	10%
12-1100-240 CONTRACTED SERVICES	4,562	4,562	\$ -	0%
12-1100-250 PURCHASED REPAIR	0	0	\$ -	#DIV/0!
12-1100-590 COUNCIL SUPPLIES	2,800	3,100	-\$ 300.00	-10%
12-1100-591 STAFF RECOGNITION	4,275	6,875	-\$ 2,600.00	-38%
Total Expenses	132,848	128,224	\$ 4,623.45	4%
Balance	(132,848)	(128,224)	-\$ 4,623.45	4%



Town of Bon Accord
ELECTION
Operating Budget
2025

	DRAFT 2025	Final Budget 2024	Variance \$	Variance %
Revenue:				
Total Revenue	0	0	0	#DIV/0!
Expenses:				
1-2-1920-216 ELECTION - POSTAGE	0	0	0	#DIV/0!
1-2-1920-221 ELECTION - ADVERTISING	650	500	150	30%
1-2-1920-228 ELECTION - MEMBERSHIP/REGISTRATION/TR	0	0	0	#DIV/0!
1-2-1920-241 ELECTION - FEES	0	0	0	#DIV/0!
1-2-1920-590 ELECTION - SUPPLIES	4,400	1,500	2,900	193%
Total Expenses	5,050	2,000	3,050	153%
Balance	(5,050)	(2,000)	(3,050)	153%

Administration



The 2025 Projected Administration Interim Net Budget is (\$643,870).

The Administration 2025 interim budget changes include:

- IT contract renewal (RFP process).
- Cyber Security Insurance. \$3,381
- EV (Electric Vehicle) revenue and expenses have been moved as a subcategory of administration.

The Administration 2025 interim budget includes the following:

- Revenue, which includes tax certificates, landfill permit replacement, and NSF fees.
- Postage and copies, office equipment leases and office supplies.
- Staff training and conferences for networking and increased knowledge.
- Utilities - cell phones, office phones, power, and gas.
- Audit \$12,700 and assessment services \$14,076. Based on RFP and agreements. Audit also includes cost to get letters from legal counsel.
- Cleaning services for Town office \$28,569 quoted cost.
- Software annual fees Munisight \$16,430, Canva
- Website allocation, Security, Land Titles, Banking fees.
- Building maintenance.

Expenses are based on previous years' actual costs or quotes/agreement costs.



**Town of Bon Accord
ADMINISTRATION
Operating Budget
2025**

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-1200-400 ADMIN - SALES OF GOODS/SERVICES	\$ 2,990	\$ 3,615	-\$ 625	-17%
11-1200-560 ADMIN - RENTAL	\$ 14,400	\$ 14,400	\$ -	0%
11-1200-570 ADMIN - OTHER REVENUES	\$ -	\$ -	\$ -	#DIV/0!
11-1200-840 ADMIN - PROVINCIAL GRANT	\$ -	\$ -	\$ -	#DIV/0!
11-1200-920 ADMIN - TRANSFER FROM RESERVES	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ 17,390	\$ 18,015	-\$ 625	-3%
Expenses:				
12-1200-110 ADMIN - SALARY/WAGES	\$ 318,816	\$ 312,001	\$ 6,815	2%
12-1200-130 ADMIN - EMPLOYERS CONTR.	\$ 81,834	\$ 73,404	\$ 8,430	11%
12-1200-148 ADMIN - TRAINING	\$ 4,890	\$ 4,890	\$ -	0%
12-1200-211 ADMIN - TRAVEL AND SUBSISTENCE	\$ 7,575	\$ 11,214	-\$ 3,639	-32%
12-1200-216 ADMIN - POSTAGE	\$ 2,920	\$ 2,800	\$ 120	4%
12-1200-217 ADMIN - TELEPHONE	\$ 5,155	\$ 4,921	\$ 234	5%
12-1200-220 ADMIN - PUBLICATIONS/ADVERT/P.R	\$ 700	\$ 1,100	-\$ 400	-36%
12-1200-228 ADMIN - MEMBERSHIP & REG.	\$ 7,581	\$ 7,625	-\$ 44	-1%
12-1200-230 ADMIN - AUDIT	\$ 13,650	\$ 12,200	\$ 1,450	12%
12-1200-231 ADMIN - LEGAL	\$ 15,000	\$ 12,500	\$ 2,500	20%
12-1200-237 ADMIN - INSURANCE	\$ 26,496	\$ 20,424	\$ 6,073	30%
12-1200-240 ADMIN - CONTRACTED SERVICES	\$ 74,871	\$ 80,278	-\$ 5,407	-7%
12-1200-251 ADMIN BUILDING MAINTENANCE	\$ 5,000	\$ 13,500	-\$ 8,500	-63%
12-1200-260 ADMIN - RENTALS	\$ 3,515	\$ 3,515	\$ -	0%
12-1200-351 ADMIN - ASSESSOR	\$ 14,076	\$ 14,076	\$ -	0%
12-1200-543 ADMIN - NATURAL GAS	\$ 3,352	\$ 4,370	-\$ 1,018	-23%
12-1200-544 ADMIN - POWER	\$ 3,416	-\$ 1,657	\$ 5,073	-306%
12-1200-590 ADMIN - SUPPLIES	\$ 11,834	\$ 13,220	-\$ 1,386	-10%
12-1200-762 ADMIN - TRANSFER TO RESERVES	\$ 11,000	\$ 14,400	-\$ 3,400	-24%
12-1200-764 RESERVE - FACILITY INFRASTRUCTURE	\$ 10,000	\$ 10,000	\$ -	0%
12-1200-765 ADMIN - AMORTIZATION	\$ 30,000	\$ 30,000	\$ -	0%
12-1200-810 ADMIN - BANK CHARGES & SHORT TERM INT	\$ 3,285	\$ 3,180	\$ 105	3%
12-1200-830 ADMIN - DEBENTURE	\$ 5,792	\$ 5,701	\$ 91	2%
12-1200-831 ADMIN - DEBENTURE INTEREST	\$ 503	\$ 594	-\$ 91	-15%
12-1200-850 ADMIN - DONATIONS	\$ -	\$ -	\$ -	#DIV/0!
12-1200-990 ADMIN - BAD DEBTS	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ 661,260	\$ 654,255	\$ 7,005	1%
Balance	-\$ 643,870	-\$ 636,240	-\$ 7,630	1%

EV Chargers



The 2025 Projected EV Chargers Interim Net Budget is (\$6,675).

The EV Charger 2025 interim budget includes the following:

- Revenue from the level 3 EV charging stations.
- Data charges from Bell Mobility for Internet \$1,800.
- Annual maintenance and subscription fees from Evlution \$1,7,25.
- SIM card charges from Evlution \$2,500.



**Town of Bon Accord
EV CHARGERS
Operating Budget
2025**

	DRAFT 2025	Final Budget 2024	Variance \$	Variance %
Revenue:				
1-1-1300-400 EV CHARGERS - SALES	750	0		
Total Revenue	750	0	750	#DIV/0!
Expenses:				
1-2-1300-221 EV CHARGERS - ADVERTISING	200	0	200	#DIV/0!
1-2-1300-240 EV CHARGERS - CONTRACTED SERVICES &	6,025	0	6,025	#DIV/0!
1-2-1300-590 EV CHARGERS - SUPPLIES	1,200	0	1,200	#DIV/0!
Total Expenses	7,425	0	7,425	#DIV/0!
Balance	(6,675)	0	(6,675)	#DIV/0!

Fire



The 2025 Projected Fire Interim Net Budget is (\$44,925).

The Fire 2025 interim budget changes include:

- Increase contracted fire support from Sturgeon County per the agreement by 2% or CPI, whichever is greater. The budget assumes 3% based on historical values.
- Increase the fire hall rent, per the agreement 2% or CPI, whichever is greater. The budget assumes 3% based on historical values.
- Parkland County Dispatch fees increased to \$2.26 per capita from \$2.13.
- Building maintenance - may require increased costs based on preliminary discussions in 2024.

The Fire 2025 interim budget includes the following:

- Fire hall rental from Sturgeon County Agreement \$10,353.
- Fire services fees paid to Sturgeon County \$31,372.
- Fire hall telephone and internet.
- Parkland County dispatch fees \$3,456.
- Building maintenance.
- Power and gas utility allocation.
- Fire transfer to reserves to continue the capital plan for fire hydrant replacements.

Town of Bon Accord
FIRE
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-2300-850 FIRE HALL RENTAL	10,353	10,149	203	2%
Total Revenue	10,353	10,149	203	\$ 0.02
Expenses:				
12-2300-217 F.D. - TELEPHONE	479	479	0	0%
12-2300-220 F.D. - PUBLICATIONS	0	0	0	#DIV/0!
12-2300-221 F.D. - ADVERTISING	0	0	0	#DIV/0!
12-2300-237 F.D. BUILDING INSURANCE	0	0	0	#DIV/0!
12-2300-240 F.D. - CONTRACTED SEVICES/MAINTENANCE	3,456	3,300	156	5%
12-2300-241 F.D. - CONTRACTED FIRE SUPPORT	31,372	30,756	616	2%
12-2300-242 REGIONAL EMERGENCY GROUP	0	0	0	#DIV/0!
12-2300-243 F.D. BUILDING MAINTENANCE	4,000	2,000	2,000	100%
12-2300-543 F.D. - UTILITIES - NATURAL GAS	2,957	2,744	213	8%
12-2300-544 F.D. - UTILITIES - POWER	3,014	(1,462)	4,476	-306%
12-2300-764 F.D. - TRANSFER TO RESERVES	10,000	10,000	0	0%
Total Expenses	55,278	47,817	7,461	16%
Balance	(44,925)	(37,667)	(7,258)	19%

Emergency Management



The 2025 Projected Emergency Management Interim Net Budget is (\$25,894).

The Emergency Management 2025 interim budget changes include:

- The Health & Safety advisor previously under contracted services is under casual staff. The number of hours remains at 4 hours per week. It has been identified as an asset for improving and maintaining our health and safety objectives.

The Emergency Management 2025 interim budget includes the following:

- SREMP membership - increase by 3% inflation \$6,098.
- Safety and first aid maintenance supplies.



Town of Bon Accord
EMERGENCY MANAGEMENT
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-2400-950 TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue	0	0	0	#DIV/0!
Expenses:				
12-2400-110 SALARIES	15,798	8,689	7,109	82%
12-2400-130 EMPLOYER CONTRIBUTION	2,538	1,719	819	48%
12-2400-148 DIS. SERV. - TRAINING	0	0	0	#DIV/0!
12-2400-211 DIS. SERV. - TRAVEL AND SUB.	0	250	(250)	-100%
12-2400-218 DIS. SERV - FREIGHT	0	0		
12-2400-220 DIS. SERV - PUBLICATIONS	0	0		
12-2400-221 DIS. SERV - ADVERTISING	0	0		
12-2400-228 DIS. SERV. - MEMBERSHIPS	7,058	5,919		
12-2400-237 DIS. SERV - INSURANCE	0	0		
12-2400-240 CONTRACTED SERVICES	0	6,300		
12-2400-260 DIS. SERV - RENTAL	0	0		
12-2400-530 DIS. SERV- GAS, PROPANE & OIL	0	0		
12-2400-543 DIS. SERV- NATURAL GAS	0	0		
12-2400-544 DIS. SERV- POWER	0	0		
12-2400-590 EM/ENVIRO SUPPLIES	500	1,000	(500)	-50%
12-2400-591 DIS. SERV - BUILDING MAINTENANCE	0	0	0	#DIV/0!
12-2400-765 DIS. SERV. AMORTIZATION	0	0	0	#DIV/0!
Total Expenses	25,894	23,878	2,017	8%
Balance	(25,894)	(23,878)	(2,017)	8%

Bylaw Services



The 2025 Projected Bylaw Services Interim Net Budget is (\$98,055).

The Bylaw Services 2025 interim budget changes include:

- Inflationary increases to the Bylaw Services Agreement; increases are 2% or CPI, whichever is greater. The budget reflects an estimate of 3%.
- Police funding model costs for 2025 have not yet been released.

The Bylaw Services 2025 interim budget includes the following:

- Revenue which includes:
 - Fines distributions from the province.
 - Pet licenses.
 - A portion of the LGFF Operating grant to offset bylaw service costs.
- RCMP Police Funding (at the value of \$87,843 in 2024).
- Bylaw services agreement, which includes animal control \$45,054.
- Pet tag supplies.
- Legal fees.

Town of Bon Accord
BYLAW
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-2600-400 BYLAW - REVENUES	1,500	1,500	0	0%
11-2600-530 BYLAW - CAT & DOG LICENSE	1,550	1,550	0	0%
11-2600-840 BYLAW PROVINCIAL GRANT	42,042	42,042	0	0%
Total Revenue	45,092	45,092	0	0%
Expenses:				
12-2600-231 BYLAW-LEGAL	10,000	10,000	0	0%
12-2600-240 BYLAW - OTHER - CONTRACTED SERVICES	110,370	109,928	442	0%
12-2600-241 BYLAW-ANIMAL-CONTRACTED SERVICE	22,527	22,085	442	2%
12-2600-270 BYLAW-ANIMAL-MISCELLANEOUS SERV.	0	0	0	#DIV/0!
12-2600-590 BYLAW-ANIMAL-SUPPLIES	250	160	90	56%
Total Expenses	143,147	142,172	975	1%
Balance	(98,055)	(97,080)	(975)	1%

Storm



The 2025 Projected Storm Interim Net Budget is (\$58,580).

The Storm 2025 interim budget includes the following:

- Allocation of wages and contributions.
- Supplies for culverts and maintenance.
- Transfers to reserves.



Town of Bon Accord
STORM
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-3700-840 STORM SEWER - PROVINCIAL GRANT	0	0	0	#DIV/0!
Total Revenue	0	0	0	#DIV/0!
Expenses:				
12-3700-110 STORM SEWER & DRAIN - SALARIES/WAGES	19,416	17,080	2,336	14%
12-3700-130 STORM SEWER & DRAIN - EMPLOYER CONTRIBU	4,868	3,486	1,382	40%
12-3700-240 STORM SEWER & DRAIN - CONTR.SERVICE/ MA	0	0	0	#DIV/0!
12-3700-250 STORM SEWER & DRAIN - PURCHASED REPAIR	0	0	0	#DIV/0!
12-3700-520 STORM SEWER & DRAIN - PARTS	1,000	0	1,000	#DIV/0!
12-3700-530 STORM SEWER & DRAIN-GAS,PROPANE/OIL	0	0	0	#DIV/0!
12-3700-590 STORM SEWER & DRAIN - SUPPLIES	1,000	1,000	0	0%
12-3700-762 STORM SEWER & DRAINAGE CAPITAL	0	0	0	#DIV/0!
12-3700-764 STORM SEWER & DRAIN TRANSFER TO RESERVE	22,296	20,283	2,013	10%
12-3700-765 STORM SEWER & DRAIN. - AMORTIZATION	10,000	10,000	0	0%
12-3700-830 STORM SEWER & DRAIN DEBENTURE	0	0	0	#DIV/0!
Total Expenses	58,580	51,849	6,731	#DIV/0!
Balance	(58,580)	(51,849)	(6,731)	13%

Roads



The 2025 Projected Roads Interim Net Budget is (\$684,867).

The Roads 2025 interim budget changes include:

- The price of totes for all roads for crackseal and spray patching is increasing.
- Sand and salt services may increase due to a change in supplier.

The Roads 2025 interim budget includes the following:

- Revenue, which includes the LGFF grant portion.
- GIS system allocation.
- Utilities - telephone, power, gas.
- Allocation for office equipment leases.
- Staff training and conferences for networking and increased knowledge.
- Dust control and road sweeping.
- Asphalt patching and line painting.
- Spray patching and crack seal, gravel.
- Equipment and vehicle maintenance - snow blades, equipment repairs, etc.
- Sand and salt.
- Safety PPE.
- Fuel.
- Transfer to reserves.

Town of Bon Accord
ROADS
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-3200-400 PW - SALES OF GOODS/SERVICES	0	0	0	#DIV/0!
11-3200-410 PW - ROADS - REVENUE OTHER	0	0	0	#DIV/0!
11-3200-830 PW - FEDERAL GRANTS	0	0	0	#DIV/0!
11-3200-840 PW - PROVINCIAL GRANTS	8,800	8,800	0	0%
11-3200-920 PW - TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue	8,800	8,800	0	0%
Expenses:				
12-3200-110 ROADS - SALARIES/WAGES	137,551	132,938	4,613	3%
12-3200-130 ROADS - EMPLOYER CONT.	34,966	29,117	5,849	20%
12-3200-148 ROADS - TRAINING	1,500	1,500	0	0%
12-3200-211 ROADS - TRAVEL/SUBSISTENCE	0	200	(200)	-100%
12-3200-217 ROADS - TELEPHONE	1,450	1,489	(39)	-3%
12-3200-218 ROADS - FREIGHT	730	700	30	4%
12-3200-220 ROADS - PUBLICATIONS	0	0	0	#DIV/0!
12-3200-221 ROADS - ADVERTISING	0	0	0	#DIV/0!
12-3200-225 ROADS - RADIO LICENCE/PERMITS	0	0	0	#DIV/0!
12-3200-228 ROADS - MEMBERSHIP & REG.	0	0	0	#DIV/0!
12-3200-237 ROADS - INSURANCE	13,709	13,709	0	0%
12-3200-240 ROADS - CONTRACTED SERVICES/MAINT.	71,861	68,734	3,127	5%
12-3200-241 ROADS - SNOW REMOVAL	9,000	10,000	(1,000)	-10%
12-3200-250 ROADS - PURCHASED REPAIR	0	0	0	#DIV/0!
12-3200-251 ROADS - ASPHALT/CONCRETE/GRAVEL/SAND.	31,500	22,400	9,100	41%
12-3200-260 ROADS - RENTAL	216	216	0	0%
12-3200-520 ROADS - PARTS	0	0	0	#DIV/0!
12-3200-521 ROADS- LT TRUCK	4,000	4,000	0	0%
12-3200-522 ROADS- HEAVY TRUCK	10,000	5,000	5,000	100%
				Page 99
12-3200-523 ROADS- HEAVY EQUIPMENT	5,500	5,500	0	0%
12-3200-530 ROADS - GAS, PROPANE & OIL	28,550	28,550	0	0%
12-3200-543 ROADS - NATURAL GAS	4,865	4,370	495	11%
12-3200-544 ROADS - POWER	89,769	53,038	36,731	69%
12-3200-590 ROADS - MATERIALS/SUPPLIES	12,115	15,065	(2,950)	-20%
12-3200-591 SAFETY/CLOTHING/BOOTS	2,500	2,500	0	0%
12-3200-762 ROADS - CAPITAL	0	0	0	#DIV/0!
12-3200-764 ROADS - TRANSFER TO RESERVE	25,000	25,000	0	0%
12-3200-765 ROADS - AMORTIZATION	190,000	190,000	0	0%
12-3200-830 ROADS - DEBENTURE	17,377	17,104	273	2%
12-3200-831 ROADS - DEBENTURE INTEREST	1,508	1,782	(273)	-15%
12-3200-990 ROADS - BAD DEBT	0	0	0	#DIV/0!
Total Expenses	693,667	632,912	60,755	10%
Balance	(684,867)	(624,112)	(60,755)	10%

Water



The 2025 Projected Water Interim Net Budget is (\$152,115).

The Water 2025 interim budget change includes:

- Water purchases - the commission is projecting a decrease in the rate to \$1.55/m³ from \$1.6125/m³. Given the water department's deficit, lowering the water rate is not recommended. The best-recommended practice is full cost recovery for utilities.

The Water 2025 interim budget includes the following:

- Revenue, which includes sales of water and penalties.
- Bulk water sales.
- Staff training for certifications.
- Utilities - telephone, power, gas.
- Flowpoint service charges for bulk water customer transactions.
- Munisight GIS services allocation.
- Office equipment lease allocations.
- Parts for repairs and maintenance.
- Water meters and mxu's.
- Reservoir debenture payments.
- Transfer to reserves, including capital rate rider.



Town of Bon Accord
WATER
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-4100-400 WATER -SALES OF GOODS /SERVICES	353,805	338,125	15,680	5%
11-4100-401 WATER - CONNECTION FEES	750	750	0	0%
11-4100-402 WATER - TRUCKFILL SALES	193,432	193,432	0	0%
11-4100-590 WATER -PENALTIES	3,000	3,000	0	0%
11-4100-830 WATER - FEDERAL GRANT	0	0	0	#DIV/0!
11-4100-840 WATER - PROVINCIAL GRANT	8,800	8,800	0	0%
11-4100-920 WATER - TRANSFER FROM RESERVES/LOAN	0	0	0	#DIV/0!
Total Revenue	559,787	544,107	15,680	3%
Expenses:				
12-4100-110 WATER - SALARIES	115,416	111,133	4,283	4%
12-4100-130 WATER - EMPLOYER CONTRIB.	28,450	24,030	4,420	18%
12-4100-148 WATER - TRAINING	2,000	1,600	400	25%
12-4100-211 WATER - TRAVEL /SUB	2,400	500	1,900	380%
12-4100-216 WATER - POSTAGE	730	700	30	4%
12-4100-217 WATER - TELEPHONE	2,730	2,109	621	29%
12-4100-218 WATER - FREIGHT	0	0	0	#DIV/0!
12-4100-221 WATER - ADVERTISING	0	0	0	#DIV/0!
12-4100-225 RADIO LICENSES/PERMITS	0	0	0	#DIV/0!
12-4100-228 WATER - MEMBERSHIP & REG.	827	477	350	73%
12-4100-237 WATER - INSURANCE	7,398	7,398	0	0%
12-4100-240 WATER - CONTRACTED SERVICES/MAINT.	62,102	55,614	6,488	12%
12-4100-250 WATER - PURCHASED REPAIRS	0	0	0	#DIV/0!
12-4100-260 WATER - RENTAL	406	406	0	0%
12-4100-270 WATER - MISC. SERVICE	0	0	0	#DIV/0!
12-4100-520 WATER -PARTS	10,000	10,000	0	0%
12-4100-530 WATER - GAS, PROPANE & OIL	0	0	0	#DIV/0!
12-4100-540 WATER - WATER PURCHASED NE REGIONAL	192,699	214,500	(21,801)	-10%
12-4100-543 WATER - NATURAL GAS	4,177	3,972	205	5%
12-4100-544 WATER - POWER	20,777	(15,388)	36,165	-235%
12-4100-590 WATER - SUPPLIES	4,453	11,328	(6,875)	-61%
12-4100-762 WATER - TRANSFER TO CAPITAL	0	0	0	#DIV/0!
12-4100-764 WATER - TRANSFER TO RESERVES	30,944	34,544	(3,600)	-10%
12-4100-765 WATER - AMORTIZATION	120,000	120,000	0	0%
12-4100-830 WATER - DEBENTURE PAYMENTS	85,124	82,688	2,436	3%
12-4100-831 WATER - DEBENTURE INTEREST	21,268	23,704	(2,436)	-10%
12-4100-990 WATER - BAD DEBTS	0	1,000	(1,000)	-100%
Total Expenses	711,902	690,315	21,587	3%
Balance	(152,115)	(146,208)	(5,907)	4%

Sewer



The 2025 Projected Sewer Interim Net Budget is (\$139,478).

The Sewer 2025 interim budget changes include:

- The Arrow Utilities rate will increase to \$2.05/m³ from \$1.85/m³.

The Sewer 2025 interim budget includes the following:

- Revenue, which includes sewer sales and penalties.
- Utilities - telephone, water, gas.
- Staff training for certifications.
- Munisight GIS allocation.
- Main and service line inspection and repair.
- Camera lines and re-line.
- Wet well cleaning.
- Office equipment lease allocation.
- Supplies for repair and maintenance, gas monitors and calibration.
- Transfer to reserves, including funds from capital rate rider.



**Town of Bon Accord
SEWER
Operating Budget
2025**

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-4200-400 SEWER - SALES OF GOODS/SERVICES	379,770	347,769	32,001	9%
11-4200-401 SEWER - CONNECTION FEES	600	600	0	0%
11-4200-590 SEWER PENALTIES	2,500	2,500	0	0%
11-4200-920 SEWER - TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue	382,870	350,869	32,001	9%
Expenses:				
12-4200-110 SAN. SEWER - SALARY/WAGES	91,833	86,663	5,169	6%
12-4200-130 SAN. SEWER - EMP. CONTRIB.	22,115	18,916	3,199	17%
12-4200-148 SAN. SEWER - TRAINING	2,000	1,600	400	25%
12-4200-211 SAN. SEWER - TRAVEL/SUBSISTENCE	0	500	(500)	-100%
12-4200-216 SAN. SEWER - POSTAGE	730	700	30	4%
12-4200-217 SAN. SEWER - TELEPHONE	3,250	2,149	1,101	51%
12-4200-218 SAN. SEWER - FREIGHT	0	0	0	#DIV/0!
12-4200-221 SAN. SEWER - ADVERTISING	0	0	0	#DIV/0!
12-4200-228 SAN. SEWER - MEMBERSHIP & REG.	0	0	0	#DIV/0!
12-4200-237 SAN. SEWER - INSURANCE	2,530	2,530	0	0%
12-4200-240 SAN. SEWER - CONTRACTED SERVICES/MAIN	66,026	64,014	2,012	3%
12-4200-250 SAN. SEWER - PURCHASED REPAIR	0	0	0	#DIV/0!
12-4200-260 SAN. SEWER - RENTAL	406	406	0	0%
12-4200-520 SAN. SEWER - PARTS	2,500	2,500	0	0%
12-4200-530 SAN. SEWER - GAS, PROPANE & OIL	0	0	0	#DIV/0!
12-4200-540 SAN. SEWER - ACRWC PUMP/TREAT	178,205	173,136	5,069	3%
12-4200-543 SAN. SEWER - NATURAL GAS	3,589	3,901	(312)	-8%
12-4200-544 SAN. SEWER - POWER	16,529	(1,701)	18,230	-1072%
12-4200-590 SAN. SEWER - MATERIALS/SUPPLIES	4,453	4,328	125	3%
12-4200-762 SAN. SEWER - TRANSFER TO CAPITAL	0	0	0	#DIV/0!
12-4200-764 SAN. SEWER - TRANSFERS TO RESERVE	27,296	25,283	2,013	8%
12-4200-765 SAN. SEWER - AMORTIZATION	82,000	82,000	0	0%
12-4200-830 SAN. SEWER - DEBENTURE PAYMENT	17,377	17,104	273	2%
12-4200-831 SAN SEWER - DEBENTURE INTEREST	1,508	1,782	(273)	-15%
12-4200-990 SAN. SEWER - BAD DEBT	0	0	0	#DIV/0!
Total Expenses	522,348	485,811	36,537	8%
Balance	(139,478)	(134,942)	(4,535)	3%

Capital Rate Rider

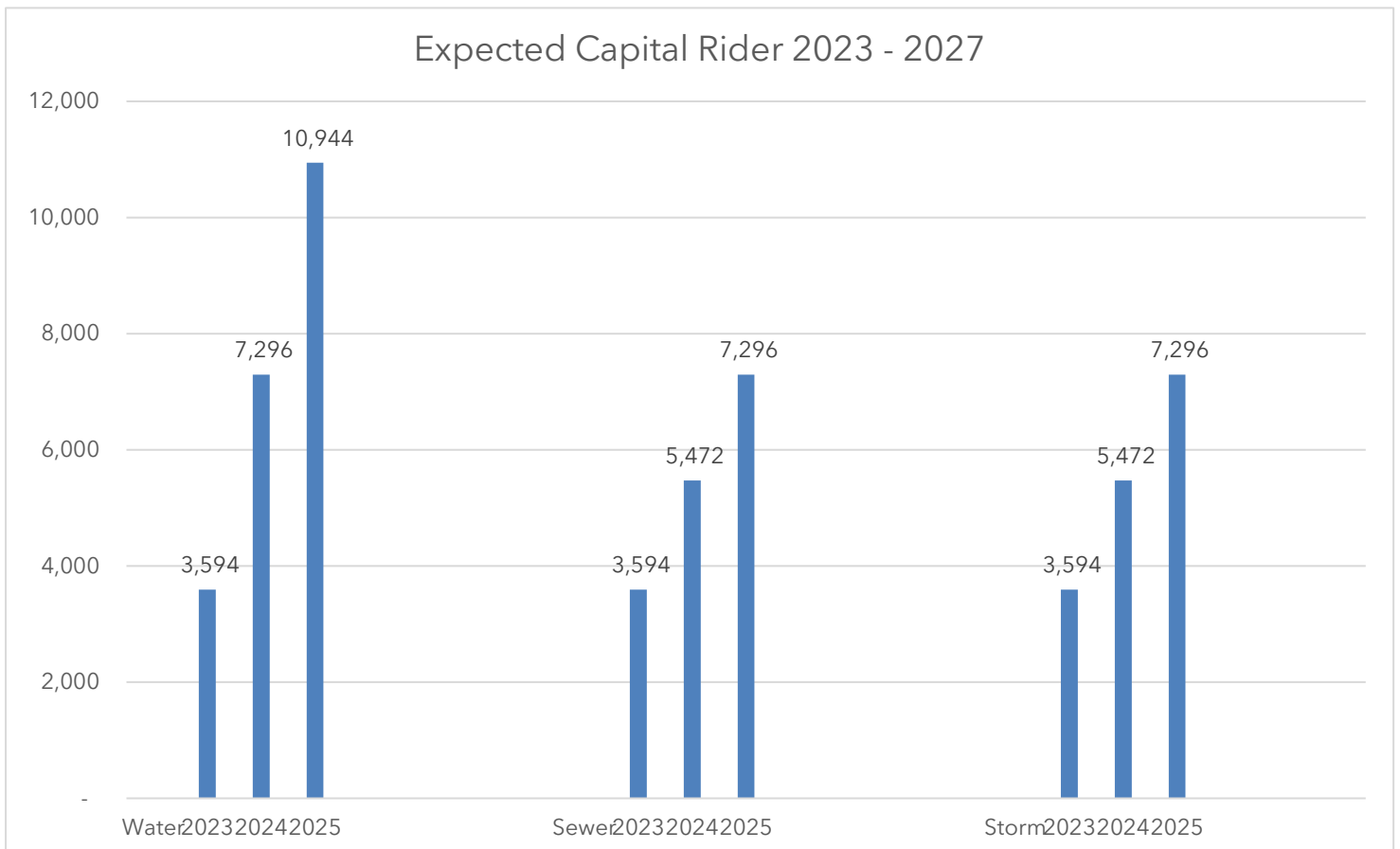
In 2023, a capital rate rider was introduced to utility billing to help add to reserves to save for key infrastructure. The fee was \$0.50 per resident for water and \$1.00 per resident for sewer, half of which was allocated toward storm management.

The idea was to continue a small increase per year for continual, additional revenue growth towards key infrastructure. A proactive versus reactive strategy.

The 2024 budget increased the capital rate rider to \$1.00 per resident for water and \$1.50 per resident for sewer, half of which is allocated toward storm management.

The 2025 budget could either maintain the capital rate rider at current rates or increase by another \$0.50.

Per the graph below, an increase to the rate rider of \$0.50 would increase the reserves collected for water by 50% and the reserves collected for sewer and storm by 33%, respectively.



Waste Collection



The 2025 Projected Waste Collection Interim Net Budget is (\$33,910).

The Waste Collection 2025 interim budget changes include:

- Changes to the GFL collection agreement due to recycling moving to EPR (extended producer responsibility) in April. The current agreement expires in 2026 and includes a 2% CPI yearly increase.
- Costs related to recycling will no longer be the municipality's responsibility beginning April 2025.
 - Cost savings are expected to be approximately \$10,880 for 2025, which has been transferred to a reserve.

The Waste Collection 2025 interim budget includes the following:

- Revenue, which includes waste collection sales.
- Office equipment lease allocation.
- Contract charges for waste collection.
- Landfill charges.



Town of Bon Accord
GARBAGE
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-4300-400 GARBAGE - SALES GARBAGE & LANDFILL	114,035	99,493	14,542	15%
11-4300-590 GARBAGE PENALTIES	1,200	1,200	0	0%
Total Revenue	115,235	100,693	14,542	14%
Expenses:				
12-4300-110 GARBAGE - SALARIES	24,679	21,265	3,414	16%
12-4300-130 GARBAGE - EMPLOYER CONTRIB.	5,790	4,206	1,584	38%
12-4300-216 GARBAGE - POSTAGE	730	700	30	4%
12-4300-217 GARGABE - TELEPHONE	101	101	0	0%
12-4300-220 GARBAGE - ADVERTISING	0	0	0	#DIV/0!
12-4300-237 GARBAGE - INSURANCE	0	0	0	#DIV/0!
12-4300-241 GARBAGE - CONTRACTED SERVICES	78,490	80,307	(1,817)	-2%
12-4300-260 GARBAGE - RENTAL	406	406	0	0%
12-4300-350 GARBAGE - LANDFILL	27,766	28,608	(842)	-3%
12-4300-351 GARBAGE - COMPOSTING	0	0	0	#DIV/0!
12-4300-543 GARBAGE - NATURAL GAS	0	0	0	#DIV/0!
12-4300-544 GARBAGE - POWER	0	0	0	#DIV/0!
12-4300-590 GARBAGE - SUPPLIES	303	178	125	70%
12-4300-762 GARBAGE - TRANSFER TO RESERVES	10,880	0	10,880	#DIV/0!
12-4300-990 GARBAGE - BAD DEBT	0	0	0	#DIV/0!
Total Expenses	149,145	135,771	13,374	#DIV/0!
Balance	(33,910)	(35,078)	1,169	-3%

Utility Bill Comparison

Utility Bill Comparison for 2025 Budget

RESIDENTIAL	2025	2024	Difference
Monthly Consumption (based on 12m ³ /month)			
- Water (No Increase \$3.30/m3)	\$ 39.60	\$ 39.60	\$ -
- Sewage (Increase from \$3.38 to \$3.58/m3)	\$ 42.96	\$ 36.36	\$ 6.60
Water Service Charge & Capital Rider	\$ 12.50	\$ 12.00	\$ 0.50
Sewer Service Charge & Capital Rider	\$ 13.00	\$ 12.50	\$ 0.50
Garbage	\$ 17.40	\$ 16.15	\$ 1.25
Per Month	\$ 125.46	\$ 116.61	\$ 8.85

Per Year **\$ 1,505.52** **\$ 1,399.32** **\$ 106.20**

COMMERCIAL	2025	2024	Difference
Monthly Consumption (based on 35m ³ /month)			
- Water (No Increase \$3.30/m3)	\$ 115.50	\$ 113.75	\$ 1.75
- Sewage (Increase from \$3.33 to \$3.58/m3)	\$ 125.30	\$ 104.30	\$ 21.00
Water Service Charge & Capital Rider	\$ 12.50	\$ 16.50	\$ (4.00)
Sewer Service Charge & Capital Rider	\$ 13.00	\$ 17.00	\$ (4.00)
Per Month	\$ 266.30	\$ 251.55	\$ 14.75

Per Year **\$ 3,195.60** **\$ 3,018.60** **\$ 177.00**

INSTITUTIONAL	2024	2023	Difference
Monthly Consumption (based on 75m ³ /month)			
- Water (No Increase \$3.30/m3)	\$ 243.75	\$ 243.75	\$ -
- Sewage (Increase from \$2.98 to \$3.58/m3)	\$ 268.50	\$ 223.50	\$ 45.00
Water Service Charge & Capital Rider	\$ 12.50	\$ 21.50	\$ (9.00)
Sewer Service Charge & Capital Rider	\$ 13.00	\$ 22.00	\$ (9.00)
Per Month	\$ 537.75	\$ 510.75	\$ 27.00

Per Year **\$ 6,453.00** **\$ 6,129.00** **\$ 324.00**

Cemetery



The 2025 Projected Cemetery Interim Net Budget is (\$4,332).

The Cemetery 2025 interim budget changes include:

- Do not continue with Western Canada Cemetery Association membership or conference attendance - the benefits do not outweigh the costs.

The Cemetery 2025 interim budget includes the following:

- Revenue which includes:
 - Open and close sales.
 - Plot sales.
- Maintenance and repairs for the cemetery.
- Parts and supplies.

Town of Bon Accord
CEMETERY
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-5600-400 CEMETERY-OPEN & CLOSE	5,000	4,000	1,000	25%
11-5600-410 CEMETERY - PLOTS	5,000	4,000	1,000	25%
11-5600-580 CEMETERY - DONATIONS	0	0	0	#DIV/0!
11-5600-581 CEMETERY - DONATION CIB PROJEC	0	0	0	#DIV/0!
11-5600-920 CEMETERY - TRANSFER FROM RESE	0	0	0	#DIV/0!
Total Revenue	10,000	8,000	2,000	25%
Expenses:				
12-5600-110 CEMETERY - SALARY	9,107	8,838	268	3%
12-5600-130 CEMETERY - EMP. CONTRIB.	2,475	1,956	520	27%
12-5600-231 CEMETERY - LEGAL	0	0	0	#DIV/0!
12-5600-241 CEMETERY - CONTR. SERV.	0	3,571	(3,571)	-100%
12-5600-250 CEMETERY - REPAIR	1,000	0	1,000	#DIV/0!
12-5600-270 CEMETERY - MISCELLANEOUS SERV	500	500	0	0%
12-5600-520 CEMETERY - PARTS	500	500	0	0%
12-5600-530 CEMETERY - GAS & PROPANE	0	0	0	#DIV/0!
12-5600-590 CEMETERY - SUPPLIES	500	500	0	0%
12-5600-762 CEMETERY - EXPANSION	0	0	0	#DIV/0!
12-5600-764 CEMETERY - TRANSFER TO RESERV	0	0	0	#DIV/0!
12-5600-765 CEMETARY - AMORTIZATION	250	250	0	0%
Total Expenses	14,332	16,115	(1,783)	#DIV/0!
Balance	(4,332)	(8,115)	3,783	-47%

Parks



The 2025 Projected Parks Interim Net Budget is (\$100,367).

The Parks 2025 interim budget includes the following:

- Revenue includes the Sturgeon Recreation Grant and Canada Summer Jobs Grant.
- Pesticide applicator renewal certification.
- Office equipment lease allocation.
- Soccer line painting.
- Portable toilet rentals.
- Fuel.
- Parts and supplies for park maintenance - dog pickup bags, baseball field chalk, etc.

**Town of Bon Accord
PARKS
Operating Budget
2025**

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-7201-400 REC-PARKS SALE OF GOODS & SERVICES	950	950	0	0%
11-7201-500 REC-PARKS OTHER REVENUE	0	0	0	#DIV/0!
11-7201-830 REC-PARKS FEDERAL GRANT	2,100	1,500	600	40%
11-7201-840 REC-PARKS PROVINCIAL GRANTS	0	0	0	#DIV/0!
11-7201-850 REC PARKS OTHER GRANTS	56,975	55,858	1,117	2%
11-7201-920 PARKS & REC - TRANSFERS	11,051	0	11,051	#DIV/0!
Total Revenue	71,076	58,308	12,768	22%
Expenses:				
12-7201110 REC PARKS - SALARIES/WAGES	101,782	95,988	5,794	6%
12-7201130 REC-PARKS EMPLOYER CONT.	21,819	17,609	4,210	24%
12-7201148 REC PARKS - TRAINING	500	500	0	0%
12-7201211 REC PARKS - TRAVEL AND SUBSISTENCE	868	868	0	0%
12-7201217 REC PARKS - TELEPHONE	534	160	374	234%
12-7201218 REC PARKS - POSTAGE	0	0	0	#DIV/0!
12-7201221 REC PARKS - ADVERTISING	0	0	0	#DIV/0!
12-7201228 REC PARKS - MEMBERSHIP AND REGISTRATION	975	975	0	0%
12-7201241 REC PARKS - CONTRACTED SERVICES	16,135	28,452	(12,317)	-43%
12-7201250 REC PARKS - PURCHASED REPAIR	0	0	0	#DIV/0!
12-7201260 REC PARKS - RENTAL	5,000	5,000	0	0%
12-7201-520 REC PARKS -PARTS	6,000	4,000	2,000	50%
12-7201-530 REC PARKS - GAS, PROPANE & OIL	3,500	3,500	0	0%
12-7201-590 REC PARKS - SUPPLIES	8,550	8,550	0	0%
12-7201-762 REC PARKS - CAPITAL	0	0	0	#DIV/0!
12-7201-830 REC PARKS - DEBENTURE	5,235	5,235	0	0%
12-7201-831 REC PARKS - DEBENTURE INTEREST	545	545	0	0%
12-7201-920 REC PARKS - RESERVES	0	0	0	0%
Total Expenses	171,443	171,382	61	0%
Balance	(100,367)	(113,074)	12,707	-11%

Arena



The 2025 Projected Arena Interim Net Budget is (\$128,992).

The Arena 2025 interim budget includes the following:

- Revenue, which includes ice rentals and Sturgeon Recreation Grant allocation.
- Utilities - telephone, power, gas.
- Alberta Boilers Safety Association and Alberta Recreation Facility and Parks Association memberships.
- Start-up costs and annual ice maintenance fee.
- Lift inspection and permit.
- Zamboni parts and maintenance.
- Office equipment lease and supplies allocation.

**Town of Bon Accord
ARENA
Operating Budget
2025**

	Draft 2025	Fina; 2024	Variance \$	Variance %
Revenue:				
11-7203-400 REC-ARENA SALES OF GOODS & SERVICES	160,000	160,000	0	0%
11-7203-830 REC ARENA - FEDERAL GRANT	0	0	0	#DIV/0!
11-7203-840 REC-ARENA PROVINCIAL GRANT	0	0	0	#DIV/0!
11-7203-850 REC-ARENA OTHER GRANTS	91,339	88,716	2,623	3%
11-7203-920 REC-ARENA OTHER TRANSFERS	0	0	0	#DIV/0!
Total Revenue	251,339	248,716	2,623	1%
Expenses:				
12-7203-110 ARENA - SALARIES AND WAGES	146,548	138,485	8,063	6%
12-7203-130 ARENA - EMPLOYER CONTRIBUTIONS	34,105	25,777	8,329	32%
12-7203-148 ARENA - TRAINING	0	0	0	#DIV/0!
12-7203-211 ARENA - TRAVEL AND SUBSISTENCE	2,264	2,664	(400)	-15%
12-7203-217 TELEPHONE	2,645	3,029	(384)	-13%
12-7203-218 ARENA - POSTAGE	0	0	0	#DIV/0!
12-7203-221 ARENA - ADVERTISING	0	0	0	#DIV/0!
12-7203-228 ARENA - MEMBERSHIPS AND REGISTRATIONS	1,254	1,044	210	20%
12-7203-237 ARENA - INSURANCE	14,424	14,424	0	0%
12-7203-240 ARENA - CONTRACTED SERVICES/MAINTENANC	53,882	58,299	(4,417)	-8%
12-7203-241 ARENA - COVID19	0	0	0	#DIV/0!
12-7203-250 ARENA - PURCHASED REPAIR	1,500	1,500	0	0%
12-7203-260 ARENA - RENTAL	0	0	0	#DIV/0!
12-7203-520 ARENA - PARTS	2,000	1,000	1,000	100%
12-7203-521 ARENA - ZAMBONI PARTS	2,000	2,000	0	0%
12-7203-530 ARENA - GASOLINE, PROPANE & OIL	0	0	0	#DIV/0!
12-7203-543 ARENA - NATURAL GAS	13,102	10,426	2,676	26%
12-7203-544 ARENA - POWER	45,669	15,233	30,436	200%
12-7203-590 ARENA - SUPPLIES	3,000	2,500	500	20%
12-7203-762 ARENA - TRANSFER TO CAPITAL BUDGET	0	7,151	(7,151)	-100%
12-7203-764 ARENA - TRANSFER TO RESERVE	0	0	0	#DIV/0!
12-7203-830 ARENA - DEBENTURE	24,676	24,676	0	0%
12-7203-831 ARENA - DEBENTURE INTEREST	33,262	33,262	0	0%
Total Expenses	380,331	341,469	38,862	11%
Balance	(128,992)	(92,753)	(36,239)	39%

Economic Development



The 2025 Projected Economic Development Interim Net Budget is (\$124,306).

The Economic Development 2025 interim budget includes the following:

- Revenue, which includes the trade advertising opportunity with Mix 107.9.
- Staff attendance at the Alberta Industrial Heartland Conference.
- Training for increased staff knowledge.
- Business Showcase.
- Advertising - Go East Publication
- Chamber of Commerce.
- Postage and copies, office equipment leases and office supplies.
- Utilities - power and gas allocations.

**Town of Bon Accord
DEVELOPMENT
Operating Budget
2025**

	Draft 2025	Final Budget 2024	Variance \$	Variance %
Revenue:				
11-6200-400 ECONOMIC DEV. - SALES/SPONSORSHIPS	5,850	5,850	0	0%
11-6200-840 PROVINCIAL GRANT	0	0	0	
11-6200-920 ECONOMIC DEV.- TRANSFER FROM RESERV	0	0	0	
Total Revenue	5,850	5,850	0	0%
Expenses:				
12-6200-110 ECONOMIC DEV. - SALARIES/WAGES	81,461	43,018	38,443	89%
12-6200-130 ECONOMIC DEV. - EMPLOYER CONT.	17,412	9,924	7,488	75%
12-6200-148 ECONOMIC DEV. - TRAINING	1,590	795	795	100%
12-6200-211 ECONOMIC DEV. - TRAVEL AND SUBSISTENC	1,735	1,735	0	0%
12-6200-217 ECONOMIC DEV. - TELEPHONE	1,934	951	983	103%
12-6200-221 ECONOMIC DEV. - ADVERT./PROMOTION	1,600	8,030	(6,430)	-80%
12-6200-222 PROMOTION	5,850	5,850	0	0%
12-6200-223 ECONOMIC DEV. - PRINTING	350	100	250	250%
12-6200-228 ECONOMIC DEV. - MEMB./REGISTRATION	2,501	2,310	191	8%
12-6200-237 ECONOMIC DEV. - INSURANCE	0	0	0	#DIV/0!
12-6200-240 ECONOMIC DEV. - CONT. SERV/MAINT.	10,072	13,001	(2,929)	-23%
12-6200-241 ECONOMIC DEV. - PLAN/STRATEGY	0	15,000	(15,000)	-100%
12-6200-244 TOURISM	0	0	0	#DIV/0!
12-6200-260 ECONOMIC DEV. - RENTAL	361	234	127	54%
12-6200-543 ECONOMIC DEV. - NATURAL GAS	296	274	22	8%
12-6200-544 ECONOMIC DEV. - POWER	3,908	3,612	296	8%
12-6200-590 ECONOMIC DEV. - SUPPLIES	1,087	1,307	(220)	-17%
12-6200-764 ECONOMIC DEV. TRANSFER TO RESERVES	0	0	0	#DIV/0!
12-6200-830 DEBENTURE	0	0	0	#DIV/0!
Total Expenses	130,156	106,141	24,015	23%
Balance	(124,306)	(100,291)	(24,015)	24%

Safe Communities



The 2025 Projected Safe Communities Interim Net Budget is (\$620).

The Safe Communities 2025 interim budget includes the following:

- Coffee with a Cop.
- Pop with a Cop.
- Positive Ticketing.
- Bike rodeo.
- Crime Prevention seminars.

**Town of Bon Accord
SAFE COMMUNITIES
Operating Budget
2025**

	Draft 2025	Final Budget 2024	Variance \$	Variance %
Revenue:				
11-6210-400 SAFE COMM. - SALES/SPONSORSHIPS	60		60	#DIV/0!
11-6210-840 PROVINCIAL GRANT	0		0	
11-6210-920 SAFE COMM.- TRANSFER FROM RESERVE	0		0	
Total Revenue	60	0	60	#DIV/0!
Expenses:				
12-6210-110 SAFE COMM. - SALARIES/WAGES	0		0	#DIV/0!
12-6210-130 SAFE COMM. - EMPLOYER CONT.	0		0	#DIV/0!
12-6210-148 SAFE COMM. - TRAINING	0		0	#DIV/0!
12-6210-211 SAFE COMM. - TRAVEL AND SUBSISTENCE	0		0	#DIV/0!
12-6210-217 SAFE COMM. - TELEPHONE	0		0	#DIV/0!
12-6210-221 SAFE COMM. - ADVERT./PROMOTION	200		200	#DIV/0!
12-6210-223 SAFE COMM. - PRINTING	0		0	#DIV/0!
12-6210-228 SAFE COMM. - MEMB./REGISTRATION	0		0	#DIV/0!
12-6210-237 SAFE COMM. - INSURANCE	0		0	#DIV/0!
12-6210-240 SAFE COMM. - CONT. SERV/MAINT.	0		0	#DIV/0!
12-6210-260 SAFE COMM. - RENTAL	0		0	#DIV/0!
12-6210-590 SAFE COMM. - SUPPLIES	480		480	#DIV/0!
12-6210-764 SAFE COMM. TRANSFER TO RESERVES	0		0	#DIV/0!
Total Expenses	680	0	680	#DIV/0!
Balance	(620)	0	(620)	#DIV/0!

Planning



The 2025 Projected Planning Interim Net Budget is (\$129,677).

The Planning 2025 interim budget changes include:

- Continue to utilize contracted planner services versus a full-time, salaried position for planning.

The Planning 2025 interim budget includes the following:

- Revenue includes fees for compliance certificates, business licenses, and development permits.
- Postage and copies, office equipment leases and office supplies.
- Utilities - power and gas.
- Munisight Townfolio.
- Capital Region Assessment Services - permits.

Town of Bon Accord
PLANNING
Operating Budget
2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-6100-400 MUNICIPAL PLANNING - SALES OF GOODS & S	500	500	0	0%
11-6100-520 MUNICIPAL PLANNING - LICENCE/PERMITS	5,000	5,000	0	0%
11-6100-521 MUNICIPAL PLANNING - BUSINESS LIC.	1,500	1,500	0	0%
11-6100-840 MUNICIPAL PLANNING - PROVINCIAL GRANT		0	0	#DIV/0!
11-6100-920 MUNICIPAL PLANNING - RESERVE TRANSFER		0	0	#DIV/0!
Total Revenue	7,000	7,000	0	0%
Expenses:				
12-6100-110 MUN.PLAN. - SALARIES	0	43,018	(43,018)	-100%
12-6100-130 MUN.PLAN. - EMPLOYER CONTRIBUTIONS	0	9,924	(9,924)	-100%
12-6100-148 MUN.PLAN. - TRAINING	0	3,295	(3,295)	-100%
12-6100-211 MUN. PLAN. - MEALS & SUBSISTENCE	360	1,360	(1,000)	-74%
12-6100-217 MUN. PLAN. - TELEPHONE	115	682	(567)	-83%
12-6100-221 MUN. PLAN. - ADVERTISING	1,960	1,960	0	0%
12-6100-228 MUN. PLAN. - MEMBERSHIP/REG.	180	1,980	(1,800)	-91%
12-6100-231 MUN. PLAN. - LEGAL	35,000	35,000	0	0%
12-6100-241 MUN. PLAN. - CONTR. SERV.	85,410	25,502	59,908	235%
12-6100-260 MUN. PLAN. - RENTAL	234	361	(127)	-35%
12-6100-270 MUN. PLAN. - MISCELLANEOUS SERV.	0	0	0	#DIV/0!
12-6100-544 MUN. PLAN. - POWER SIGNAGE	0	0	0	#DIV/0!
12-6100-590 MUN. PLAN. - SUPPLIES	828	1,378	(550)	-40%
12-6100-765 MUN. PLAN. - AMORTIZATION	0	0	0	#DIV/0!
12-6100-830 MUN. PLAN. - DEBENTURE PAYMENT	11,585	11,403	182	2%
12-6100-831 MUN. PLAN.- DEBENTURE INTEREST	1,006	1,188	(182)	-15%
12-6100-990 MUN. PLAN. - BAD DEBT	0	0	0	#DIV/0!
Total Expenses	136,677	137,050	(373)	0%
Balance	(129,677)	(130,050)	373	0%

FCSS



The 2025 Projected FCSS Interim Net Budget is (\$69,564).

The FCSS 2025 interim budget changes include:

- Continue to offer programs and services following the FCSS objective of prevention.
- Host quarterly informal events for older youth.
- Removed Directors' Network conference - typically further away in Alberta, value does not outweigh the cost.

The FCSS 2025 interim budget includes the following:

- Revenue includes program fees, FCSS grant, Canada Summer Jobs grant, goal of \$2,000 in sponsorship.
- Postage and copies, office equipment leases and office supplies.
- FCSSAA Conference attendance - networking and learning opportunities.
- Utilities allocation - cell phones, office phones, power, and gas.
- Program supplies including:
 - Youth Programming
 - Winter Wonder-Fest
 - Arts Night Out
 - Bon Accord Connects
 - Educational Sessions
 - Seniors Connect
 - Family Day
 - Easter Egg Hunt.
 - Babysitters & Home Alone courses.



**Town of Bon Accord
FCSS
Operating Budget
2025**

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-5150-411 FCSS - OTHER REVENUE	2,000	0	2,000	#DIV/0!
11-5150-412 FCSS - RENTALS & PROGRAM FEES	4,445	14,150	(9,705)	-69%
11-5150-840 FCSS - PROVINCIAL GRANT	44,393	44,393	0	0%
11-5150-845 FCSS OTHER GRANTS	2,700	3,000	(300)	-10%
11-5150-920 FCSS - ROOTS OF EMPATHY TRANSFER FROM	0	0	0	#DIV/0!
Total Revenue	53,538	61,543	(8,005)	-13%
Expenses:				
12-5150-110 FCSS - SALARY/WAGES	70,333	67,495	2,838	4%
12-5150-130 FCSS - EMPLOYER CONTRIBUTION	13,687	13,401	286	2%
12-5150-148 FCSS ADMIN - TRAINING	500	500	0	0%
12-5150-211 FCSS ADMIN - TRAVEL & SUB.	2,685	6,066	(3,381)	-56%
12-5150-216 FCSS ADMIN - POSTAGE	365	350	15	4%
12-5150-217 FCSS ADMIN - PHONE	940	929	11	1%
12-5150-221 FCSS ADMIN - ADVERTISING	1,005	2,340	(1,335)	-57%
12-5150-228 FCSS ADMIN - REG. & MEMBERSHIP	2,250	2,262	(12)	-1%
12-5150-237 FCSS ADMIN - INSURANCE	300	300	0	0%
12-5150-241 FCSS ADMIN - CONTRACTED SERVICES	6,635	6,752	(117)	-2%
12-5150-242 FCSS ROOTS OF EMPATHY CONTRACTED SER	0	0	0	#DIV/0!
12-5150-250 FCSS ADMIN - REPAIR	0	0	0	#DIV/0!
12-5150-260 FCSS ADMIN - RENTAL	992	992	0	0%
12-5150-543 FCSS ADMIN - NATURAL GAS	986	915	71	8%
12-5150-544 FCSS ADMIN - POWER	569	25	544	2178%
12-5150-590 FCSS ADMIN - SUPPLIES	18,654	35,413	(16,759)	-47%
12-5150-591 FCSS COMM. DEV. - SUPPLIES	500	500	0	0%
12-5150-749 FCSS - COMM. SERVICES VOLUNTEER APPREC	1,200	1,400	(200)	-14%
12-5150-750 FCSS COMMUNITY GRANT/DONATIONS	1,500	1,500	0	0%
Total Expenses	123,101	141,140	(18,039)	-13%
Balance	(69,564)	(79,598)	10,034	-13%

Recreation



The 2025 Projected Recreation Interim Net Budget is (\$17,521).

The Recreation 2025 interim budget includes the following:

- Revenue includes adult programming revenue, grant goal of \$2,500, sponsorship goal of \$4,000, and current Sturgeon Recreation Funding, and reserve Sturgeon operating funds of \$11,051 that must be used.
- Postage and copies, office equipment leases and office supplies.
- Utilities - cell phones, office phones, power, and gas.
- Communities in Bloom registration and expenses.
- Alberta Recreation and Parks Association memberships.
- Music in the Park.
- Large Item Pick-up.
- Fireworks - Canada Day and Harvest Days.
- Canada Day pancake breakfast.
- Dark Sky event \$1,000.
- Adult programming.
- Flowers \$3,500 and flag replacement \$750.
- Remove winter décor - use what we have.



**Town of Bon Accord
RECREATION
Operating Budget
2025**

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-7210-413 REC - PROGRAMS YOUTH FEES	0	0	0	#DIV/0!
11-7210-414 REC - PROGRAMS ADULT FEES	7,251	3,700	3,551	96%
11-7210-580 REC - PROGRAMS KARING FOR KIDS	0	0	0	#DIV/0!
11-7210-581 REC-PROGRAMS DONATION	4,000	3,000	1,000	33%
11-7210-840 REC-PROGRAMS PROV.GRANTS	500	0	500	#DIV/0!
11-7210-850 REC-PROGRAMS OTHER GRANTS	191,444	184,003	7,441	4%
11-7210-920 REC - TRANSFER FROM RESERVES	11,051	0	11,051	#DIV/0!
Total Revenue	214,245	190,703	23,543	12%
Expenses:				
12-7210-110 REC PROGRAMS - SALARIES	51,950	48,219	3,731	8%
12-7210-130 REC PROGRAMS - EMPLOYER CONTRIBUTION	13,278	11,973	1,305	11%
12-7210-148 REC PROGRAMS - TRAINING	0	600	(600)	-100%
12-7210-211 REC PROGRAMS - TRAVEL & SUBSISTENCE	800	5,031	(4,231)	-84%
12-7210-216 REC PROGRAMS - POSTAGE	365	350	15	4%
12-7210-217 REC PROGRAMS - TELEPHONE	791	820	(29)	-4%
12-7210-221 REC PROGRAMS - ADVERTISING	0	670	(670)	-100%
12-7210-228 REC PROGRAMS - MEMBERSHIP AND REGISTRA	285	2,235	(1,950)	-87%
12-7210-237 REC PROGRAMS - INSURANCE	160	175	(15)	-9%
12-7210-240 REC PROGRAMS - CONT. SERVICE MAINTENANC	6,635	6,752	(117)	-2%
12-7210-241 REC PROGRAMS - CONTRACTED SERVICES	31,800	27,900	3,900	14%
12-7210-250 REC PROGRAMS - REPAIR	0	0	0	#DIV/0!
12-7210-260 REC PROGRAMS - RENTAL	766	766	0	0%
12-7210-270 REC PROGRAMS - MISCELLANEOUS SERV.	600	600	0	0%
12-7210-543 REC. PROG NATURAL GAS	296	274	22	8%
12-7210-544 REC PROG POWER	689	(847)	1,536	-181%
12-7210-580 REC PROGRAMS - KARING FOR KIDS	500	500	0	0%
12-7210-590 REC PROGRAMS - SUPPLIES	8,722	9,660	(938)	-10%
12-7210-591 COMMUNITY ENHANCEMENT SUPPLIES	4,250	8,250	(4,000)	-48%
12-7210-592 COMMUNITY ENHANCEMENT TRAIL	0	0	0	#DIV/0!
12-7210-764 REC PROGRAMS - TRANSFER TO RESERVES	100,000	100,000	0	0%
12-7210-765 REC PROG. - TRANSFER TO RES. (OPERATING)	0	0	0	#DIV/0!
12-7210-850 TOWN DONATIONS	9,880	8,978	902	10%
Total Expenses	231,767	232,905	(1,139)	0%
Balance	(17,521)	(42,203)	24,681	-58%

Library



The 2025 Projected Library Interim Net Budget is (\$65,080).

The library 2025 interim budget includes the following:

- Increase of 1.5% from NLLS.
- Insurance allocation.
- Building maintenance.
- Gas and power allocation.
- Library grant.



**Town of Bon Accord
LIBRARY
Operating Budget
2025**

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
11-7400-570 LIBRARY OTHER GRANT	0	0	0	#DIV/0!
11-7400-840 LIBRARY PROV. GRANT	0	0	0	#DIV/0!
Total Revenue	0	0	0	#DIV/0!
Expenses:				
12-7400-228 LIBRARY - MEMBERSHIP AND REGISTRATIO	11,475	11,308	167	1%
12-7400-237 LIBRARY - INSURANCE/BUILDING	1,355	1,355	0	0%
12-7400-240 LIBRARY - CONTRACTED SERVICES/MAINTENANCE	1,000	1,000	0	0%
12-7400-543 LIBRARY - NATURAL GAS	1,971	1,829	142	8%
12-7400-544 LIBRARY - POWER	2,047	(823)	2,870	-349%
12-7400-764 LIBRARY - TOWN GRANT	47,232	44,520	2,712	6%
12-7400-830 LIBRARY - DEBENTURE PAYMENT	0	0	0	#DIV/0!
Total Expenses	65,080	59,189	5,892	#DIV/0!
Balance	(65,080)	(59,189)	(5,892)	10%

Taxation



The 2025 Projected Taxation Interim Net Budget is \$2,234,477.

The 2025 interim budget includes the following:

- Municipal taxation revenue is \$1,864,243.
- Tax penalty revenue of \$30,500.
- Franchise fees are \$239,734.
- Investment and bank interest revenue of \$100,000.
- Alberta School requisitions - estimating no increases per government communication.
 - ASFF Residential/Farmland \$376,941
 - ASFF Non-Residential \$27,546
 - Separate Residential/Farmland \$17,861
 - Separate Non-Residential \$1,764
 - New school requisition due to separate school declarations.
 - *Separate includes the under-levy from 2024*
- Homeland Housing requisition \$14,435, estimating 3% increase.

Town of Bon Accord
TAXATION
Operating Budget
2025

	Draft 2025	Final Budget 2024	Variance \$	Variance %
Revenue:				
11-0000-110 MUNICIPAL TAXES	2,302,791	2,136,941	165,851	8%
11-0000-510 PENALTIES ON TAXES	30,500	24,500	6,000	24%
11-0000-540 FRANCHISE FEES	239,734	233,630	6,104	3%
11-0000-550 RETURN ON INVESTMENTS	100,000	121,000	(21,000)	-17%
11-0000-740 PROVINCIAL GRANTS	0	0	0	#DIV/0!
Total Revenue	2,673,025	2,516,071	156,955	#DIV/0!
Expenses:				
12-9900-751 REQUISITIONS A.S.F.F. SCHOOL	424,113	392,775	31,338	8%
12-9900-752 REQUISITIONS HOMELAND HOUSING	14,435	12,994	1,441	11%
12-9900-753 REQUISITIONS - DI PROPERTY	0	0	0	#DIV/0!
12-9900-754 LOSS ON SALE OF ASSET	0	0	0	#DIV/0!
Total Expenses	438,548	405,770	32,779	8%
Balance	2,234,477	2,110,301	124,176	6%

2025 Draft Interim Budget Summary

DRAFT Interim Budget 2025

Budgeted Operating Revenue:
\$4,426,410

Budgeted Operating
Expenses: \$4,426,410

Municipal Taxation:
\$2,673,025

Budget Increase: 6%

Budget 2024

Budgeted Operating Revenue:
\$4,173,915

Budgeted Operating
Expenses: \$4,173,915

Municipal Taxation:
\$2,516,071

Budget Increase: 5.96%



Assuming that assessments remain the same, the projected increase to the municipal tax levy required to collect municipal taxation revenue would be approximately 6.5%.

The effect on the average municipal levy for each class would be as follows:

	Avg. Assessment	New Levy	Prior Levy	Increase per Year	Increase per Month
Residential	251,765	2,888.02	2,707.94	180.08	15.01
Non-Residential	346,545	7,167.76	6,730.29	437.47	36.46
NR-Vacant	90,800	3,500.21	3,286.58	213.63	17.80
Farmland	10,533	581.14	545.67	35.47	2.96
Machinery & Equipment	47,740	1,009.45	947.84	61.61	5.13

TAX Comparisons

The following charts review the current 2024 tax mill rate comparisons of municipalities in the surrounding area.

TOWNS

Municipality	Bon Accord	Redwater	Legal	Gibbons	Morinville	Bruderheim
<i>Assessment Base</i>	156,186,250	314,742,800	132,606,830	396,467,630	1,459,299,770	162,764,290
<i>Residential</i>	10.75583	10.1615	2.5648	8.0063	8.5272	9.25
<i>Farmland</i>	51.80431	10.1615	2.5648	16.6003	NA	9.25
<i>Non-Residential</i>	19.42108	11.3021	3.5963	14.8493	11.3411	9.25
<i>Machinery & Equipment</i>	19.85414	11.3021	NA	14.8493	11.3411	9.25

COUNTY/CITY

Municipality	Sturgeon	Strathcona	Beaumont	Leduc	St. Albert	Edmonton
<i>Assessment Base</i>	11,983,246,110	38,986,537,000	4,019,051,270	7,442,174,600	14,376,186,230	191,703,866,835
<i>Residential</i>	3.8704	4.6815	6.8555	7.5303	8.54504	7.6648
<i>Farmland</i>	10.0561	4.6815	6.8555		8.54504	7.6648
<i>Non-Residential</i>	10.917	10.52	9.5979	9.4819	12.9874	22.6627
<i>Machinery & Equipment</i>	10.917	10.52	NA	NA	NA	NA

The following charts show the percentage increases or decreases of tax mill rates by municipality from year to year between 2021 and 2024.

RESIDENTIAL/FARMLAND TAX RATES

Municipality	2021	2022	2023	2024
<i>Bon Accord</i>	0%	0%	2%	2%
<i>Redwater</i>	6%	2%	0%	2%
<i>Legal</i>	3%	3%	-4%	0%
<i>Gibbons</i>	3%	5%	5%	4%
<i>Sturgeon</i>	NO DATA	NO DATA	3%	1%
<i>St. Albert</i>	NO DATA	NO DATA	0%	4%
<i>Edmonton</i>	3%	-1%	1%	9%

NON-RESIDENTIAL TAX RATES

Municipality	2021	2022	2023	2024
<i>Bon Accord</i>	0%	0%	2%	0%
<i>Redwater</i>	6%	5%	4%	2%
<i>Legal</i>	0%	2%	-4%	-3%
<i>Gibbons</i>	3%	5%	5%	4%
<i>Sturgeon</i>	NO DATA	NO DATA	-4%	8%
<i>St. Albert</i>	NO DATA	NO DATA	0%	4%
<i>Edmonton</i>	8%	6%	-1%	9%

2025 Interim Budget Information

Administration reviewed the budget draft and removed the following items to reduce the budget increase to 6%. It is Council's discretion to add these items back into the budget.

Administration:

Alberta NWT Command Advertisement	400
Server & domain for eGov online module for Muniware for residents	3,849
Humi HR/payroll subscription	5,784
Trinus phishing email testing	1,604
Windows replacement	10,000
Receptionist storage file cabinet	400
Printer for cheques with MICR ink	2,745
Reserve transfer from daycare revenue	3,400
TOTAL Administration	28,182

Planning:

Planning 101 training for staff	2,500
---------------------------------	-------

Development:

Go East Road Trip Adventure Game	550
Go East Travel Guide Ad	550
Postmedia Advertisement	12,231
Truck wrap	6,000
Colour changing cups	910
Branded Apparel/Swag for Residents or Give-away	2,000
Logo Revitalization	2,000
TOTAL Development	24,241

Roads:

Dust Control - remove LS Road – pilot project in 2024 was successful	1,500
Lower contingency for asphalt/concrete/gravel/sand	1,000
Supplies - parts	3,000
TOTAL Roads	5,500

Storm:

Ditch clearing/contouring	10,000
Culverts, materials to build gates	1,000
Supplies	1,000
TOTAL Storm	12,000

Water:

Parts for cc replacement/maintenance/meters etc.	5,000
Supplies - parts	1,000
Large water meters	6,000
Water pump rebuild program	7,500
TOTAL Water	19,500

Sewer:

Bench repair at sanitary manhole 104	2,500
Ramvac hose	5,000
TOTAL Sewer	7,500

Cemetery:

Bylaw legal review	3,500
--------------------	-------

Parks:

Ball diamond shale	6,000
Archie Jenkins sign revitalization	1,000
Trees and shrubs for parks	2,000
TOTAL Parks	9,000

FCSS:

Art Walk with Library	250
Fall Babysitting Course	600
Earth Day Outdoor Tea – new program for 2025	150
National Day for Truth & Reconciliation	500
Pink Shirt Day	150
Pride Month	200
Seniors Week Bus Trip – new program for 2025	400
Seniors Week FUN Bingo – new program for 2025	300
FCSS branded supplies	1,000
TOTAL FCSS	3,550

<u>Recreation:</u>	
Staff Training	600
Harvest Days ad Morinville Coupon book	450
Military Appreciation – new program for 2025	500
Grandparents Day – new program for 2025	250
Black History Month – new program for 2025	250
International Women's Day - partner with Morinville – new for 2025	1,000
TOTAL Recreation	3,050
Overall Total of Items Removed	111,023

The benefit of passing an interim operating and capital budget now is that we will know the impact of assessments and possibly the impact of grant funding before presenting a final budget in the new year. Therefore, there is the opportunity that some of the above items, though they have been removed in the interim, they remain important to services and operations, and therefore, some items may still be able to be added back.

The following are suggested items that may have a material impact that Council could still consider removing from the budget to lower the budget percentage increase.

Budget 2025

Items that *Could Still* be removed

All Departments:

2% COLA adjustment versus 2.5%	5,813
--------------------------------	-------

Administration:

Staff Training & Development; certifications	4,890
--	-------

Staff Conferences & Networking	15,428
--------------------------------	--------

Economic Development:

Staff Training & Development; certifications	1,590
--	-------

Staff Conferences & Networking	3,190
--------------------------------	-------

Infrastructure:

Staff Training & Development; certifications	5,500
--	-------

Staff Conferences & Networking	7,615
--------------------------------	-------

Council:

Per diems - all council extra line \$2500 vs. \$5200	2,700
--	-------

FCM Conference - Ottawa	6,800
-------------------------	-------

Parade Candy - limit to \$800 versus \$1000	200
---	-----

Council Branded apparel	250
-------------------------	-----

Parks:

Portable toilets at one location only	2,500
---------------------------------------	-------

either sports grounds or Centennial Park

Recreation:

Canada Day Fireworks	5,500
----------------------	-------

FCSS:

Staff Conferences & Networking	5,185
--------------------------------	-------

Capital



The 2025 Projected Capital Interim Budget is \$1,646,400.

The 2025 interim capital budget includes the following projects:

WATER/WASTEWATER/STORM SYSTEMS

- Fire Hydrant Replacement \$30,000

ROADS

- 49TH Street Mill & Overlay \$404,404
- Sidewalk Replacement Program \$20,000
- Dark Sky Trail \$10,000

ARENA

- Ice surface & boards \$1,070,000 - Administration is reviewing this project and the potential of completing just the boards with funds remaining from the ice plant project.
- Fire dampers on Duct Penetrations \$12,000
- Parking Lot Grading \$100,000

Capital projects are generally funded from grants, reserves, or tax revenue.

2025 Canada Community Building Fund - not yet confirmed

2025 Local Government Fiscal Framework - \$422,612

Reserves



Many municipalities have a Financial Stabilization Reserve, the purpose of which is defined as a contingency fund for emergent, non-recurring expenditures or revenue losses that will not be built into the operating budget in future years. The reserve also provides funds to smooth future property tax increases during periods of high inflation, revenue or expense volatility, and fluctuations in operating activities.

The Town's Financial Reserves Policy #23-309 has the General Reserve, and the purpose is defined as: To provide funding for non-recurring/one-time operating expenditures or transfers to capital that will not be built into the base-operating budget in future years. The application is defined as: Funds from this reserve can be used for increased or unplanned operating costs or for transfers to capital. The intention of this General Reserve is similar to that of a Financial Stabilization Reserve. It can be used to mitigate tax levy increases due to unforeseen operating costs or losses of revenue.

The current balance of the General Reserve is \$799,681.

Should Council choose this route, it must be noted that this should not be viewed as a long-term strategy. This reserve is for unforeseen situations, such as the decrease in solar microgeneration credits expected in 2025 due to market pool pricing. Plans should be put in place to replenish funds so as not to deplete reserves, and plans should also be considered for the future economic state.

RESERVES		Actual	Actual	Budget
Schedule Per Policy #		2022	2023	2024
OPERATING				
General Reserve	Schedule A-1	852,920	852,920	799,681
Community Services	Schedule A-2	4,417	4,417	4,417
Facility Infrastructure Reserve	Schedule A-3	41,783	19,946	32,936
Parks & Recreation Reserve	Schedule A-4	26,032	26,032	22,101
Protective Services - COPS	Schedule A-5		2,255	2,255
Snow Removal Reserve	Schedule A-6	15,000	15,000	15,000
CAPITAL				
Gateway Plan Reserve	Schedule B-1	14,471	14,471	14,471
Fleet & Equipment Reserve	Schedule B-2	10,552	10,522	1,522
Parks , Recreation, and Culture	Schedule B-3	246,755	-	100,000
Protective Services - Fire Reserve	Schedule B-4	91,506	101,506	86,506
Sewer System Projects	Schedule B-5	176,396	199,990	95,311
Storm Water System Projects	Schedule B-6	62,580	81,173	99,767
Transportation Projects	Schedule B-7	486,000	511,000	506,000
Veterans Park Reserve	Schedule B-8	9,353	11,853	-
Water System Projects	Schedule B-9	287,018	310,612	334,206
TOTALS		\$ 2,324,783	\$ 2,161,698	\$ 2,114,175
Unrestricted Surplus			\$ 670,377	

FINANCIAL RESERVES POLICY

SECTION: Administration

DEPARTMENT: Corporate Services

COUNCIL APPROVAL DATE: July 4, 2023

POLICY STATEMENT

The Town of Bon Accord recognizes that the ongoing commitment of funds to specific reserves provides contingency funding for operating and capital expenditures and can reduce the need for debt financing.

PURPOSE

To establish and approve reserves annually and ensure consistency and transparency for the management and reporting of existing reserves and the establishment of new reserves. The Town of Bon Accord will manage the annual allocation of reserves in a fiscally responsible manner.

DEFINITIONS

“Council” means the Mayor, Deputy Mayor, and members of Bon Accord Council.

“Town” means the Town of Bon Accord.

"Town Manager" means the Chief Administrative Officer as appointed by Council, or the Chief Administrative Officer's designate.

RESPONSIBILITIES

1. The Town Manager is responsible for administering compliance with this policy.
2. Managers are responsible for following this policy. Reserve requests must be approved by the Town Manager and submitted to the Corporate Services Manager.
3. All reserves shall be reviewed annually by the Town Manager and Council through the annual budget process.
4. The Corporate Services Manager will report reserve status semi-annually to Council, to be included with the financial report at a Regular Council Meeting.

GENERAL REQUIREMENTS

1. All operating and capital reserves will be established as follows:
 - a. The establishment of, contributions to, and withdrawals from a specific reserve shall be approved by Council through resolution or bylaw in accordance with the Municipal Government Act. This may be either as part of the overall budget review and approval process or by resolution on an as needed basis.
 - b. Each reserve will be outlined in a schedule attached to this policy and will outline the following:
 - i. Type of Reserve (Operating or Capital).
 - ii. Reserve Name.
 - iii. Purpose of the Reserve.
 - iv. Source of Funding.
 - v. Minimum/Maximum Limits (if applicable).
 - vi. Application.

2. Transfers to or from reserves shall be authorized for use as per the Financial Reserves Policy schedule and approved by Council.
3. Budgeted release of reserves will occur at the financial year end and will be administered by the Corporate Services Manager.
4. Reserves shall be funded from either internal or external resources as defined in the Reserve Schedules.

Reserve Policy – Schedule A-1

Type:	Operating
Name:	General Reserve
Purpose:	To provide funding for non-recurring/one-time operating expenditures or transfers to capital that will not be built into the base-operating budget in future years.
Source of Funding:	a) An annual contribution as determined by Council. b) Transfers from annual unexpected surplus. c) Other sources as approved by Council.
Targets →	
Minimum Limit:	5% of the annual municipal operating budget.
Maximum Limit:	35% of the annual municipal operating budget.
Application:	Funds from this reserve can be used for increased or unplanned operating costs or for transfers to capital.

Reserve Policy – Schedule A-2

Type:	Operating
Name:	Community Services
Purpose:	Funds allocated for Community Services programs such as Karing for Kids, Roots of Empathy, etc.
Source of Funding:	a) Received by organizations servicing the Community Services programs in our community. b) Donations.
Target →	
Minimum Limit:	NA
Maximum Limit:	NA
Application:	Funds from this reserve are allocated towards the Community Services reserves. Karing for Kids: \$2,755 Roots of Empathy: \$1,662

Reserve Policy – Schedule A-3

Type:	Operating
Name:	Facility Infrastructure Reserve
Purpose:	To provide funding for unplanned significant operational building repairs and maintenance and/or funding facility infrastructure capital projects.
Source of Funding:	a) Annual operating budget surplus' from Repairs and Maintenance operating budget or, b) Other sources as approved by Council.
Target →	
Minimum Limit:	NA
Maximum Limit:	NA
Application:	Funds from this reserve will be used for unplanned significant operational building repairs and/or maintenance or transfers to capital to fund facility infrastructure capital projects.

Reserve Policy – Schedule A-4

Type: Operating

Name: Parks & Recreation

Purpose: To provide funding for budgeted or unexpected expenditures for parks and recreation operation.

Source of Funding: a) Surplus from the Sturgeon County Recreation Grant

Target →

Minimum Limit: NA

Maximum Limit: NA

Application: Funds from this reserve are to be used for parks and recreation operational purposes.

Reserve Policy – Schedule A-5

Type:	Operating
Name:	Protective Services (COPS)
Purpose:	To hold funding allocated for the Citizens on Patrol group in the Town.
Source of Funding:	a) Funds received from the COPS organization. b) Other sources as approved by Council.
Target →	
Minimum Limit:	NA
Maximum Limit:	NA
Application:	Funds from this reserve will be held until such time as the Citizens on Patrol organization resumes and requests the funds.

Reserve Policy – Schedule A-6

Type: Operating

Name: Snow Removal Reserve

Purpose: To provide funding for unexpected increases in requirements to municipal snow removal services based on winter conditions and approved Council levels of service. In addition, funds can be used for transfers to capital to purchase snow removal related equipment.

Source of Funding: a) Surplus funds remaining in the snow removal operating budget at the end of fiscal year.
b) Other sources as approved by Council.

Target →

Minimum Limit: NA

Maximum Limit: NA

Application: Funds from this reserve will be used for unexpected increases or overages in the snow removal budget, based on conditions for the seasons and levels of service. Funds can also be transferred to capital for the purchase of snow removal equipment.

Reserve Policy – Schedule B-1

Type: Capital

Name: Gateway Plan Reserve

Purpose: To provide funding for operating or transfers to capital to enhance or facilitate community development at the gateway, including but not limited to economic development.

Source of Funding: a) Sources as approved by Council.

Target →

Minimum Limit: NA

Maximum Limit: NA

Application: Funds from this reserve will be used for expenditures related to the gateway development, or other community development and economic development projects approved by Council.

Reserve Policy – Schedule B-2

Type:	Capital
Name:	Fleet & Equipment Reserve
Purpose:	To provide funding for the purchase of new and/or replacement vehicles and equipment identified in capital budgets as well as providing matching funds for other provincial and federal grants that may arise.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year's capital budget for fleet and equipment replacement.
Maximum Limit:	Total of the budget/plan for fleet and equipment replacement.
Application:	Funds from this reserve will be used for Town owned fleet and equipment that is approved by Council. In addition, funds may be utilized for vehicles and equipment funded under a provincial or federal program where matching funds are required.

Reserve Policy – Schedule B-3

Type:	Capital
Name:	Parks, Recreation, and Culture
Purpose:	To provide funding for the purchase of new and/or replacement capital items for parks, recreation, and culture as identified in capital budget, as well as provide matching funds for any provincial, federal, or other grants that may arise.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year's capital budget for parks, recreation, and culture items.
Maximum Limit:	Total of the capital budget/plan for parks, recreation, and culture projects.
Application:	Funds from this reserve will be used for capital items for parks, recreation, and culture facilities (e.g. arena, library). In addition, funds may be utilized for matching funds for provincial, federal, or other grant programs.

Reserve Policy – Schedule B-4

Type:	Capital
Name:	Protective Services – Fire Reserve
Purpose:	To provide funding for the replacement of fire hydrants within the Town.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year’s capital budget for the fire hydrant replacement program.
Maximum Limit:	Total of the budget/plan for the fire hydrant replacement program.
Application:	Funds from this reserve will be used for the management of the fire hydrant replacement program as approved by Council.

Reserve Policy – Schedule B-5

Type:	Capital
Name:	Sewer System Projects
Purpose:	To provide funding for sewer capital projects identified in the capital budget and plans.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year's capital budget sewer projects.
Maximum Limit:	Total of the expected costs of sewer line replacement within the Town's asset management program.
Application:	Funds from this reserve will be used for sewer related capital projects. In addition, funds may be utilized for matching funds for provincial, federal, or other grant programs.

Reserve Policy – Schedule B-6

Type:	Capital
Name:	Storm Water System Projects
Purpose:	To provide funding for storm water capital projects identified in the capital budget and plans.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year's capital budget storm water projects.
Maximum Limit:	Total of the expected costs of storm water management within the Town's asset management program.
Application:	Funds from this reserve will be used for storm water related capital projects. In addition, funds may be utilized for matching funds for provincial, federal, or other grant programs.

Reserve Policy – Schedule B-7

Type:	Capital
Name:	Transportation Projects
Purpose:	To provide funding for transportation capital projects identified in the capital budget and plans as well as providing matching funds for any provincial, federal, or other grants that may arise.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year's capital budget transportation projects.
Maximum Limit:	Total of the capital budget/plan for transportation projects.
Application:	Funds from this reserve will be used for transportation (roads, trails, etc.) related capital projects. In addition, funds may be utilized for matching funds for provincial, federal, or other grant programs.

Reserve Policy – Schedule B-8

Type: Capital

Name: Veteran's Park Reserve

Purpose: To provide funding for capital replacement projects for Veteran's Park.

Source of Funding: a) Sources as approved by Council.

Target →

Minimum Limit: NA

Maximum Limit: NA

Application: Funds from this reserve will be used for capital replacement projects for the Veteran's Park, including but not limited to flag poles.

Reserve Policy – Schedule B-9

Type:	Capital
Name:	Water System Projects
Purpose:	To provide funding for water capital projects identified in the capital budget and plans.
Source of Funding:	a) A budgeted annual contribution. b) Annual unexpected surplus funds as transferred by Council. c) Other sources as approved by Council.
Target →	
Minimum Limit:	Current year's capital budget water projects.
Maximum Limit:	Total of the expected costs of waterline replacement within the Town's asset management program.
Application:	Funds from this reserve will be used for water related capital projects. In addition, funds may be utilized for matching funds for provincial, federal, or other grant programs.