

Town of Bon Accord AGENDA

Special Meeting of Council May 1, 2025, 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. UNFINISHED BUSINESS3.1 Approval of Final 2025 Operating and Capital Budget (enclosure)
- 4. NEW BUSINESS4.1 Bylaw 2025-04 Taxation Rates 1st Reading (enclosure)
- 5. BYLAWS/POLICIES/AGREEMENTS
- 6. CLOSED SESSION
- 7. ADJOURNMENT

TOWN OF BON ACCORD

REQUEST FOR DECISION

Meeting: Special Meeting of Council

Meeting Date: May 1, 2025

Presented by: Falon Fayant, Corporate Services Manager

Title: Approval of Final 2025 Operating and Capital Budget

Agenda Item No. 3.1

BACKGROUND/PROPOSAL

The interim budget was approved at the November 5, 2024, regular meeting of Council. A draft of the final 2025 operating and capital budget was presented at the April 23, 2025, committee of the whole meeting.

A final budget needs to be approved before the 2025 rates of taxation can be approved.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Final Budget Summary for 2025

ltem	Amount
Interim Tax Revenue Needed	\$1,812,858
Final Tax Revenue Needed	\$1,832,239
Variance (additional to collect from taxation)	\$19,381

Why the change?

- Adjustments based on actual revenues and expenses.
- Extra revenues came in, but new costs and updated actuals also occurred.

Source	Amount
Penalty Revenue (Late Payments)	+\$2,770
Franchise Fees (Utilities)	+\$14,350
Investment Income (Interest)	+\$26,224
Grants, Surplus, Reserve Transfers	+\$23,788
RCMP Funding Surplus	+\$14,667
LGFF Grant Increase	+\$59,642
Total Extra Revenue	\$141,441

✓ These extra revenues helped cover the new costs.

Key Budget Adjustments by Department

Department	Net Change	Highlights
Council & Elections	+\$218	Increased 'All Council' per diems by \$2,500, and election hall rental added \$450, removed election software \$3,500
Administration	+\$29,221	Printer \$2,850 funded by LGFF, duct cleaning \$4,000 funded by surplus, training and memberships funded by RCMP surplus, and insurance and assessor updates to actual, reception storage \$400
Fire Services	+\$1,678	Minor adjustment to fire hall rental and maintenance costs
Emergency Services	+\$1,829	Safety advisor increased hours (15 per month to 19 per month)
Bylaw Services	-\$3,679	More funding from LGFF, but increased legal costs

Department	Net Change	Highlights
Stormwater	+\$1,000	Engineering study funded by LGFF \$45,000, added \$1,000 for storm supplies
Roads	+\$5,579	Training funded by RCMP surplus, supplies and asphalt/concrete/sand contingency added back \$1,000 and \$3,000, insurance updates to actual
Water Services	+\$12,590	Water meters \$4,000, pump rebuilds \$7,500, insurance adjustments to actuals, additional LGFF operating funds
Sewer	+\$1,355	Staff training funded from RCMP surplus, insurance adjustments actuals
Parks	+\$2,036	Grant adjustments – Sturgeon recreation and Canada Summer Jobs increases, portable toilets at both Centennial Park and sports grounds \$2,500, trees & shrubs \$2,000 added back
Arena	-\$7,506	Duct cleaning funded by surplus
Planning	\$0	Level II Environmental Site assessment funded by reserves
Economic Development	+\$300	More travel for developer meetings
FCSS (Family Services)	+\$750	Summer program space rental funded by surplus, FCSSAA conference travel
Recreation	+\$18,638	Fireworks for Canada Day \$5,500 offset by donation support of \$1,500, grant plaque (Sturgeon Recreation recognition), removal of reserve revenue use
Library	+\$101	Insurance actuals update

Many of the line items could be added back because of the increased LGFF funding and actual adjustments in revenues from the franchise fees and investment income.

STRATEGIC ALIGNMENT

Values Statement of Stewardship

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

COSTS/SOURCES OF FUNDING

2025 operating and capital budget.

RECOMMENDED ACTION (by originator)

Option #1

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

Option #2

Resolution #1

THAT ... Council moves to approve the following amendments to the 2025 operating and capital budgets [list amendments].

Resolution #2

THAT ... Council approves the final 2025 operating and capital budget as amended.

PRESENTED AT THE May 1, 2025, SPECIAL MEETING OF COUNCIL

FINAL 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.



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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 in the process 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.
- Steady rate of inflation in goods and services. The current rate of inflation in Alberta is 2.8%.
- Large cost of RCMP funding for a small community. \$73,176 for 2025.
- Aging infrastructure and increased maintenance costs.
 - o Balancing multiple infrastructure replacement priorities such as road projects, stormwater management, and the arena as well as other parks and recreation projects such as playgrounds and the skateboard park. (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 and \$393,889 in 2026.
- 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.
- Utilizing reserves and planning to replenish reserve balances as these funds are used.





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.

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 \$1,528,691.
- Total wages and salaries (including Council) for 2024 were \$1,434,658.

A proposed change to the Wages and Salaries budget for 2025 includes increasing the hours of the Safety Advisory from 15 hours per month to 19 hours per month for additional health and safety support and advisement.



Council & Election



Council & Elections - Overall net adjustment of \$218

- Per diems for the "All Council" line item has been increased back to \$5,000. (Adjustment of \$2,500).
- Added rental of the Community Hall to the elections budget \$450.
- Removed \$3,500 for elections software.

The Council 2025 final budget includes the following:

- Fees and per diems for each councillor and the meetings and networking opportunities they attend.
- EOEP training courses re-allocated to Munis 101 course per Resolution #25-089. One Councillor is attending an EOEP course with contingency funding.
- Mileage and registration for meetings, conferences, golf tournaments, and parades.
- Council workshop \$1,000 and Council regional orientation following the election.
- Cell phones (Mayor's contract through Bell Mobility and \$20 monthly allowance for each Councillor's personal cell phone use.
- Insurance allocation \$2,667.
- Parade candy and council supplies.



Town of Bon Accord COUNCIL Operating Budget 2025

	DRAFT	Final	Variance	Variance
	Budget 2025	Budget 2024	\$	%
Revenue:				
Total Revenue	0	0	\$ -	#DIV/0!
Expenses:				
12-1100-130 COUNCIL - EMPLOYER CONTRIBUTIO	5,433	2,378	\$ 3,055.18	128%
12-1100-148 COUNCIL - TRAINING	2,050	2,625	-\$ 575.00	-22%
12-1100-155 FEES - MAYOR	20,136	19,740	\$ 395.35	2%
12-1100-156 FEES - LAING	10,068	9,871	\$ 197.67	2%
12-1100-157 FEES - BIDNEY	10,068	9,871	\$ 197.67	2%
12-1100-159 FEES - MAY	10,068	9,871	\$ 197.67	2%
12-1100-160 FEES - LARSON	10,068	9,871	\$ 197.67	2%
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	5,000	5,200	-\$ 200.00	-4%
12-1100-211 MILEAGE & SUBSISTENCE	8,624	11,420	-\$ 2,796.00	-24%
12-1100-212 COUNCIL WORKSHOP	2,500	1,000	\$ 1,500.00	150%
12-1100-217 TELEPHONE	1,547	2,020	-\$ 472.60	-23%
12-1100-228 MEMBERSHIP & REGISTRATION	13,115	14,400	-\$ 1,285.00	-9%
12-1100-237 INSURANCE	2,667	2,296	\$ 371.30	16%
12-1100-240 CONTRACTED SERVICES	4,562	4,562	\$ -	0%
12-1100-590 COUNCIL SUPPLIES	2,600	3,100	-\$ 500.00	-16%
12-1100-591 STAFF RECOGNITION	4,275	6,875	-\$ 2,600.00	-38%
Total Expenses	125,793	128,224	-\$ 2,431.09	-2%
Balance	(125,793)	(128,224)	\$ 2,431.09	-2%



Town of Bon Accord ELECTION Operating Budget 2025

	DRAFT 2025	Final Budget 2024	Variance \$	Variance %
Revenue:	2023	2024	Ψ	70
Total Revenue	0	0	0	#DIV/0!
Expenses:				
1-2-1920-221 ELECTION - ADVERTISING	650	500	150	30%
1-2-1920-241 ELECTION - FEES	450	0	450	#DIV/0!
1-2-1920-590 ELECTION - SUPPLIES	900	1,500	(600)	-40%
Total Expenses	2,000	2,000	0	0%
Balance	(2,000)	(2,000)	0	0%

Administration



Administration - Overall net adjustment of \$29,221.

- LGFF funding \$2,500 used to offset printer and transfer from surplus to offset duct cleaning \$4,000; Total \$6,500 revenue increase.
- Added back the printer for cheque printing for increased efficiency and reduced risk of supply waste (includes ink); \$2,850.
- Added back storage for reception; \$400.
- Removed vacuum for cleaner purchased in 2024; \$500.
- Training added per Resolution #25-149; \$4,000 (funded by surplus RCMP).
- Memberships and Registration per Resolution #25-149; \$8,077 (funded by surplus RCMP).
- Insurance actuals \$28,466 versus interim budget estimate of \$26,496.
- Building Maintenance \$9,000 vs. \$5,000 for duct cleaning per Resolution #25-065.
- Assessor actuals \$16,857 versus interim estimate of \$14,076.

The Administration 2025 final budget includes the following:

- Revenue, which includes tax certificates, landfill permit replacement, and NSF fees.
- Postage and copies, office equipment leases and office supplies.
- Utilities cell phones, office phones, power, and gas.
- Audit \$12,700 and assessment services \$16,857. 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.



Town of Bon Accord ADMINISTRATION Operating Budget 2025

		Draft		Final		Variance	Variance
	ı	2025	1	2024		\$	%
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%
11-1200-840 ADMIN - PROVINCIAL GRANT	\$	2,500	\$	-	\$	2,500	#DIV/0!
11-1200-920 ADMIN - TRANSFER FROM RESERVES	\$	4,000	\$	-	\$	4,000	#DIV/0!
Total Revenue	\$	23,890	\$	18,015	\$	5,875	33%
Expenses:							
12-1200-110 ADMIN - SALARY/WAGES	\$	327,228	\$	312,001	\$	15,227	5%
12-1200-130 ADMIN - EMPLOYERS CONTR.	\$	85,735	\$	73,404	\$	12,331	17%
12-1200-148 ADMIN - TRAINING	\$	4,000	\$	4,890	-\$	890	-18%
12-1200-211 ADMIN - TRAVEL AND SUBSISTENCE	\$	-	\$	11,214	-\$	11,214	-100%
12-1200-216 ADMIN - POSTAGE	\$	2,920	\$	2,800	\$	120	4%
12-1200-217 ADMIN - TELEPHONE & INTERNET	\$	5,407	\$	4,921	\$	486	10%
12-1200-220 ADMIN - PUBLICATIONS/ADVERT/P.R	\$	700	\$	1,100	-\$	400	-36%
12-1200-228 ADMIN - MEMBERSHIP & REG.	\$	10,488	\$	7,625	\$	2,863	38%
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	\$	28,466	\$	20,424	\$	8,042	39%
12-1200-240 ADMIN - CONTRACTED SERVICES	\$	74,871	\$	80,278	-\$	5,407	-7%
12-1200-251 ADMIN BUILDING MAINTENANCE	\$	9,000	\$	13,500	-\$	4,500	-33%
12-1200-260 ADMIN - RENTALS	\$	3,515	\$	3,515	\$	-	0%
12-1200-351 ADMIN - ASSESSOR	\$	16,857	\$	14,076	\$	2,780	20%
12-1200-543 ADMIN - NATURAL GAS	\$	3,352	\$	4,370	-\$	1,018	-23%
12-1200-544 ADMIN - POWER	\$	3,789	-\$	1,657	\$	5,446	-329%
12-1200-590 ADMIN - SUPPLIES	\$	14,730	\$	13,220	\$	1,510	11%
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%
Total Expenses	\$	680,287	\$	654,255	\$	26,032	4%
Balance	-\$	656,397	-\$	636,240	-\$	20,157	3%

EV Chargers



The EV Charger 2025 final 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 \$1,725.
- 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



Fire - Overall net adjustment of \$1,678.

- Contracted fire support actual \$30,905 versus interim estimate of \$31,372.
- Fire hall rental actual of \$10,708 versus interim estimate of \$10,353.
- Additional maintenance of \$2,500, offset by reserves revenue. Resolution #25-064 - Fire Hall Maintenance Budget - reallocated \$2,500 from reserves for the fire operating budget.

The Fire 2025 final budget includes the following:

- Fire hall rental from Sturgeon County Agreement \$10,708.
- Fire services fees paid to Sturgeon County \$30,905.
- 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	Final	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-2300-850 FIRE HALL RENTAL	10,708	10,149	559	6%
Total Revenue	10,708	10,149	559	\$ 0.06
Expenses:				
12-2300-217 F.D TELEPHONE	479	479	0	0%
12-2300-240 F.D CONTRACTED SEVICES/MAINTENANCE	3,456	3,300	156	5%
12-2300-241 F.D CONTRACTED FIRE SUPPORT	30,905	30,756	149	0%
12-2300-243 F.D. BUILDING MAINTENANCE	6,500	2,000	4,500	225%
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	57,311	47,817	9,494	20%
Balance	(46,603)	(37,667)	(8,935)	24%

Emergency Management



Emergency Services - Overall net adjustment of \$1,829.

o Increase monthly hours from 15 to 19 hours for the safety advisor.

The Emergency Management 2025 final 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	Final	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-2400-950 TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue	0	0	0	#DIV/0!
Expenses:				
12-2400-110 SALARIES	17,344	8,689	8,655	100%
12-2400-130 EMPLOYER CONTRIBUTION	2,741	1,719	1,022	59%
12-2400-211 DIS. SERV TRAVEL AND SUB.	0	250	(250)	-100%
12-2400-228 DIS. SERV MEMBERSHIPS	7,058	5,919		
12-2400-240 CONTRACTED SERVICES	0	6,300		
12-2400-590 EM/ENVIRO SUPPLIES	500	1,000	(500)	-50%
Total Expenses	27,643	23,878	3,765	16%
Balance	(27,643)	(23,878)	(3,765)	16%

Bylaw Services



Bylaw - Overall net adjustment of \$(3,679)

- Increase in LGFF operating funds allocation to offset bylaw services contract.
- Increase in bylaw services contract.
- Increase to legal for Community Standards Bylaw, Traffic Bylaw, and ongoing property issues; \$12,000 increase.
- Revenue which includes:
 - o Fines distributions from the province.
 - o Pet licenses.
 - o LGFF Operating grant to offset bylaw service costs.
- Bylaw services agreement.
- Police funding model costs.
- Bylaw services agreement, which includes animal control \$45,272.
- 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	45,272	42,042	3,230	8%
Total Revenue	48,322	45,092	3,230	7%
Expenses:				
12-2600-231 BYLAW-LEGAL	22,000	10,000	12,000	120%
12-2600-240 BYLAW - OTHER - CONTRACTED SERVICES	97,812	109,928	(12,116)	-11%
12-2600-241 BYLAW-ANIMAL-CONTRACTED SERVICE	22,636	22,085	551	2%
12-2600-590 BYLAW-ANIMAL-SUPPLIES	250	160	90	56%
Total Expenses	142,698	142,172	526	0%
		_		
Balance	(94,376)	(97,080)	2,704	-3%

Storm



Storm - Overall net adjustment of \$1,000.

- Included the engineering study for \$45,000; this is offset by including a portion of the LGFF operating grant revenue of \$45,000.
- Transfer from reserves into revenue \$3,500 per Resolution #25-126.
- Added back \$1,000 of storm supplies.

The Storm 2025 final 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	Final	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-3700-840 STORM SEWER - PROVINCIAL GRANT	45,000	0	45,000	#DIV/0!
11-3700-920 STORM SEWER - TRANSFER FROM RESERVES	3,500			
Total Revenue	48,500	0	48,500	#DIV/0!
Expenses:				
12-3700-110 STORM SEWER & DRAIN - SALARIES/WAGES	19,321	17,080	2,242	13%
12-3700-130 STORM SEWER & DRAIN - EMPLOYER CONTRIBU	4,862	3,486	1,376	39%
12-3700-240 STORM SEWER & DRAIN - CONTR.SERVICE/ MA	58,500	0	58,500	#DIV/0!
12-3700-520 STORM SEWER & DRAIN - PARTS	1,000	0	1,000	#DIV/0!
12-3700-590 STORM SEWER & DRAIN - SUPPLIES	2,000	1,000	1,000	100%
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%
Total Expenses	117,980	51,849	66,131	#DIV/0!
Balance	(69,480)	(51,849)	(17,631)	34%

Roads



Roads - Overall net adjustment of \$5,579.

- Added back \$1,000 contingency for asphalt/concrete/gravel/sand and \$3,000 for supplies.
- Training added \$1,167 per Resolution #25-149. (funded by surplus RCMP).
- Insurance adjustment to actual \$14,728 versus interim estimate of \$13,709.

The Roads 2025 final 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; projecting price increases.
- Equipment and vehicle maintenance snow blades, equipment repairs, etc.
- Sand and salt; projecting price increases due to supplier change.
- Safety PPE.
- Fuel.
- Transfer to reserves.



Town of Bon Accord ROADS Operating Budget 2025

	Draft	Final	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-3200-840 PW - PROVINCIAL GRANTS	13,256	8,800	4,456	51%
Total Revenue	13,256	8,800	4,456	51%
Expenses:				
12-3200-110 ROADS - SALARIES/WAGES	136,910	132,938	3,972	3%
12-3200-130 ROADS - EMPLOYER CONT.	36,488	29,117	7,371	25%
12-3200-148 ROADS - TRAINING	1,167	1,500	(333)	-22%
12-3200-211 ROADS - TRAVEL/SUBSISTENCE	0	200	(200)	-100%
12-3200-217 ROADS - TELEPHONE & INTERNET	1,450	1,489	(39)	-3%
12-3200-218 ROADS - POSTAGE	730	700	30	4%
12-3200-237 ROADS - INSURANCE	14,728	13,709	1,019	7%
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%
12-3200-251 ROADS - ASPHALT/CONCRETE/GRAVEL/SAND.	32,500	22,400	10,100	45%
12-3200-260 ROADS - RENTAL	216	216	0	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%
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	92,053	53,038	39,015	74%
12-3200-590 ROADS - MATERIALS/SUPPLIES	15,115	15,065	50	0%
12-3200-591 SAFETY/CLOTHING/BOOTS	2,500	2,500	0	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%
Total Expenses	701,519	632,912	68,607	11%
Balance	(688,263)	(624,112)	(64,151)	10%

Water



Water - Overall net adjustment of \$12,590.

- Increased LGFF operating allocation from \$8,800 to \$13,256.
- Training added \$1,167 per Resolution #25-149. (funded by surplus RCMP).
- Insurance adjustment to actual \$7,948 versus interim estimate of \$7,398.
- Added back \$4,000 for extra-large water meters (for commercial development) and \$7,500 for the water pump rebuild program.

The Water 2025 final budget includes the following:

- Revenue, which includes sales of water and penalties; bulk water sales.
 - Water purchases commission pricing decreased \$1.55/m3 from \$1.6125/m3. Given the water department's deficit, lowering the water rate was not recommended. The best recommended practice is full cost recovery for utilities.
 - Penalties all budgeted under water as the system cannot separate into different accounts.
- 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 the capital rate rider.



Town of Bon Accord WATER Operating Budget 2025

	Draft	Final	Variance	Variance
	2025	2024	\$	%
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	6,700	3,000	3,700	123%
11-4100-840 WATER - PROVINCIAL GRANT	13,256	8,800	4,456	51%
Total Revenue	567,943	544,107	23,836	4%
Expenses:				
12-4100-110 WATER - SALARIES	115,152	111,133	4,018	4%
12-4100-130 WATER - EMPLOYER CONTRIB.	29,698	24,030	5,668	24%
12-4100-148 WATER - TRAINING	1,167	1,600	(433)	-27%
12-4100-211 WATER - TRAVEL /SUB	0	500	(500)	-100%
12-4100-216 WATER - POSTAGE	730	700	30	4%
12-4100-217 WATER - TELEPHONE & INTERNET	2,730	2,109	621	29%
12-4100-228 WATER - MEMBERSHIP & REG.	477	477	0	0%
12-4100-237 WATER - INSURANCE	7,948	7,398	551	7%
12-4100-240 WATER - CONTRACTED SERVICES/MAINT.	62,102	55,614	6,488	12%
12-4100-260 WATER - RENTAL	406	406	0	0%
12-4100-520 WATER -PARTS	14,000	10,000	4,000	40%
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	23,062	(15,388)	38,450	-250%
12-4100-590 WATER - SUPPLIES	4,453	11,328	(6,875)	-61%
12-4100-764 WATER - TRANSFER TO RESERVES	38,444	34,544	3,900	11%
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	723,637	690,315	33,322	5%
Balance	(155,694)	(146,208)	(9,486)	6%

Sewer



Sewer - Overall net adjustment of \$1,355

- Staff training \$1,167 per Resolution #25-149.
- Insurance adjusted to actual.

The Sewer 2025 final budget includes the following:

- Revenue, which includes sewer sales and penalties.
 - o The Arrow Utilities rate increased to \$2.05/m3 from \$1.85/m3.
- Utilities telephone, water, gas.
- 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	Final	Variance	Variance
	2025	2024	\$	%
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	0	2,500	(2,500)	-100%
Total Revenue	380,370	350,869	29,501	8%
F				
Expenses: 12-4200-110 SAN. SEWER - SALARY/WAGES	91.414	86.663	4.751	5%
12-4200-110 SAN. SEWER - SALART/WAGES	22.088	18.916	3.172	17%
12-4200-130 SAN. SEWER - EMF. CONTRIB.	1.167	1.600	(433)	-27%
12-4200-146 SAN. SEWER - TRAINING	0	500	(500)	-100%
12-4200-211 SAN. SEWER - TRAVEL/SUBSISTENCE	730	700	30	4%
12-4200-217 SAN. SEWER - TELEPHONE & INTERNET	3,250	2,149	1,101	51%
12-4200-237 SAN. SEWER - INSURANCE	2.718	2,530	188	7%
12-4200-240 SAN. SEWER - CONTRACTED SERVICES/MAIN	66,026	64,014	2.012	3%
12-4200-260 SAN. SEWER - RENTAL	406	406	0	0%
12-4200-520 SAN. SEWER - PARTS	7.500	2,500	5.000	200%
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%
12-4200-764 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%
Total Expenses	526,258	485,811	40,447	8%
Balance	(145.887)	(134.942)	(10.945)	8%

Capital Rate Rider

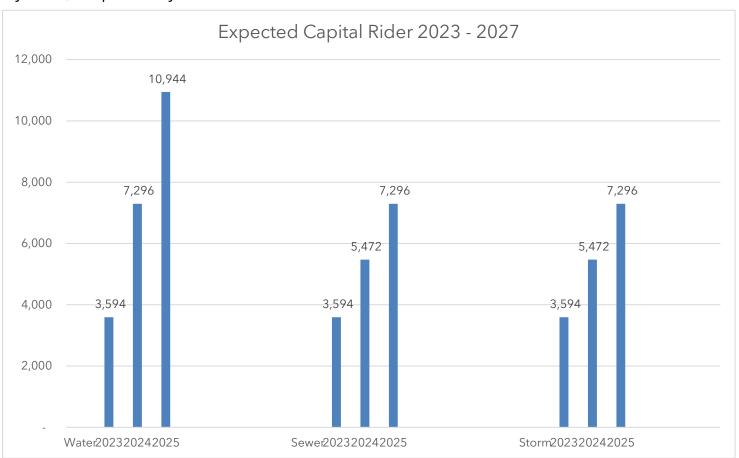
In 2023, a capital rate rider was introduced to utility billing to help add to reserves to save for key infrastructure. The fee was \$0.50 per resident for water and \$1.00 per resident for sewer, half of which was allocated toward storm management.

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 interim budget increased the rate rider by another \$0.50 for water, sewer, and storm.

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 Waste Collection 2025 final budget includes the following:

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



Town of Bon Accord GARBAGE Operating Budget 2025

	Draft	Final	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-4300-400 GARBAGE - SALES GARBAGE & LANDFIL	114,035	99,493	14,542	15%
11-4300-590 GARBAGE PENALTIES	0	1,200	(1,200)	-100%
Total Revenue	114,035	100,693	13,342	13%
Expenses:				
12-4300-110 GARBAGE - SALARIES	24,558	21,265	3,293	15%
12-4300-130 GARBAGE - EMPLOYER CONTRIB.	5,783	4,206	1,577	37%
12-4300-216 GARBAGE - POSTAGE	730	700	30	4%
12-4300-217 GARGABE - TELEPHONE & INTERNET	101	101	0	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%
12-4300-590 GARBAGE - SUPPLIES	303	178	125	70%
12-4300-762 GARBAGE - TRANSFER TO RESERVES	10,880	0	10,880	#DIV/0!
Total Expenses	149,017	135,771	13,246	#DIV/0!
Balance	(34,982)	(35,078)	97	0%

Cemetery



The Cemetery 2025 final budget includes the following:

- Revenue which includes:
 - o Open and close sales.
 - o Plot sales.
- Maintenance and repairs for the cemetery.
- Parts and supplies.
- Do not continue with Western Canada Cemetery Association membership or conference attendance the benefits do not outweigh the costs.
- Cemetery bylaw review \$3,000 Per Resolution #25-065.



Town of Bon Accord CEMETERY Operating Budget 2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:	2020	2024	Ψ	70
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%
11-5600-920 CEMETERY - TRANSFER FROM RESE	3,000	0	3,000	#DIV/0!
Total Revenue	13,000	8,000	5,000	63%
Expenses:				
12-5600-110 CEMETERY - SALARY	9,062	8,838	224	3%
12-5600-130 CEMETERY - EMP. CONTRIB.	2,587	1,956	631	32%
12-5600-241 CEMETERY - CONTR. SERV.	3,000	3,571	(571)	-16%
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%
12-5600-590 CEMETERY - SUPPLIES	500	500	0	0%
12-5600-765 CEMETERY - AMORTIZATION	250	250	0	0%
Total Expenses	17,399	16,115	1,284	#DIV/0!
Balance	(4,399)	(8,115)	3,716	-46%

Parks



Parks - Overall net adjustment of \$2,036.

- Sturgeon Recreation Grant \$57,339 versus interim estimate of \$56,975.
- Canada Summer Jobs actual of \$4,200 versus interim estimate of \$2,100.
- Portable toilets are available at both Centennial Park and the sportsgrounds;
 \$2,500.
- Added back trees and shrubs for \$2,000.

The Parks 2025 final 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	Final	Variance	Variance
	2025	2024	variance \$	wariance %
Revenue:	2023	2024	Ψ	70
11-7201-400 REC-PARKS SALE OF GOODS & SERVICES	950	950	0	0%
11-7201-830 REC-PARKS FEDERAL GRANT	4.200	1.500	2.700	180%
11-7201-850 REC PARKS OTHER GRANTS	57,339	55,858	1,481	3%
11-7201-920 PARKS & REC - TRANSFERS	11,051	0	11,051	#DIV/0!
Total Revenue	73,540	58,308	15,232	26%
	·			
Expenses:				
12-7201110 REC PARKS - SALARIES/WAGES	101,286	95,988	5,298	6%
12-7201130 REC-PARKS EMPLOYER CONT.	21,782	17,609	4,173	24%
12-7201148 REC PARKS - TRAINING	500	500	0	0%
12-7201211 REC PARKS - TRAVEL AND SUBSISTENCE	0	868	(868)	-100%
12-7201217 REC PARKS - TELEPHONE & INTERNET	534	160	374	234%
12-7201228 REC PARKS - MEMBERSHIP AND REGISTRATION	500	975	(475)	-49%
12-7201241 REC PARKS - CONTRACTED SERVICES	16,135	28,452	(12,317)	-43%
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	10,550	8,550	2,000	23%
12-7201-830 REC PARKS - DEBENTURE	5,235	5,235	0	0%
12-7201-831 REC PARKS - DEBENTURE INTEREST	545	545	0	0%
Total Expenses	171,567	171,382	185	0%
Balance	(98,028)	(113,074)	15,046	-13%

Arena



Arena - Overall net adjustment of \$(7,506).

- Sturgeon Recreation grant actual of \$91,069 versus interim estimate of \$91,339.
- Surplus fund transfer of \$7,500 for duct cleaning per Resolution #25-065.

The Arena 2025 final 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	Fina;	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-7203-400 REC-ARENA SALES OF GOODS & SERVICES	160,000	160,000	0	0%
11-7203-850 REC-ARENA OTHER GRANTS	91,069	88,716	2,353	3%
11-7203-920 REC-ARENA OTHER TRANSFERS	7,500	0	7,500	#DIV/0!
Total Revenue	258,569	248,716	9,853	4%
Expenses:				
12-7203-110 ARENA - SALARIES AND WAGES	144,330	138,485	5,845	4%
12-7203-130 ARENA - EMPLOYER CONTRIBUTIONS	28,097	25,777	2,320	9%
12-7203-211 ARENA - TRAVEL AND SUBSISTENCE	0	2,664	(2,664)	-100%
12-7203-217 TELEPHONE & INTERNET	2,645	3,029	(384)	-13%
12-7203-228 ARENA - MEMBERSHIPS AND REGISTRATIONS	546	1,044	(498)	-48%
12-7203-237 ARENA - INSURANCE	15,496	14,424	1,072	7%
12-7203-240 ARENA - CONTRACTED SERVICES/MAINTENANC	55,682	58,299	(2,617)	-4%
12-7203-250 ARENA - PURCHASED REPAIR	1,500	1,500	0	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%
12-7203-543 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	5,700	7,151	(1,451)	-20%
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	377,705	341,469	36,236	11%
Balance	(119,136)	(92,753)	(26,383)	28%

Economic Development



Economic Development - Overall net adjustment of \$300

• Added \$500 to mileage and subsistence for increased meetings with developers and partnership organizations.

The Economic Development 2025 final budget includes the following:

- Revenue includes the Mix 107.9 trade, however this will be limited with the removal of the sign on the property at the request of the developer.
- Staff attendance at the Alberta Industrial Heartland Conference.
- Business Showcase.
- 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	Final Budget	Variance	Variance
	2025	2024	\$	%
Revenue:			*	
11-6200-400 ECONOMIC DEV SALES/SPONSORSHIPS	5,850	5,850	0	0%
Total Revenue	5,850	5,850	0	0%
Expenses:				
12-6200-110 ECONOMIC DEV SALARIES/WAGES	75,519	43,018	32,501	76%
12-6200-130 ECONOMIC DEV EMPLOYER CONT.	16,850	9,924	6,926	70%
12-6200-148 ECONOMIC DEV TRAINING	0	795	(795)	-100%
12-6200-211 ECONOMIC DEV TRAVEL AND SUBSISTEN	1,050	1,735	(685)	-39%
12-6200-217 ECONOMIC DEV TELEPHONE & INTERNET	1,934	951	983	103%
12-6200-221 ECONOMIC DEV ADVERT./PROMOTION	400	8,030	(7,630)	-95%
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	1,896	2,310	(414)	-18%
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%
12-6200-260 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	887	1,307	(420)	-32%
Total Expenses	119,372	106,141	13,231	12%
Balance	(113,522)	(100,291)	(13,231)	13%

Safe Communities



The Safe Communities 2025 final 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!
Total Revenue	60	0	60	#DIV/0!
Expenses:				
12-6210-221 SAFE COMM ADVERT./PROMOTION	200		200	#DIV/0!
12-6210-590 SAFE COMM SUPPLIES	480		480	#DIV/0!
Total Expenses	680	0	680	#DIV/0!
Balance	(620)	0	(620)	#DIV/0!

Planning



Planning - Overall net adjustment of \$0

• Added the Level II Environmental Site assessment funded by the general reserve; \$8,750.

The Planning 2025 final budget includes the following:

- Revenue includes fees for compliance certificates, business licenses, and development permits.
- Contracted planning services.
- 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	Final	Variance	Variance
	2025	2024	\$	%
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%
11-6100-920 MUNICIPAL PLANNING - RESERVE TRANSFER	8,750	0	8,750	#DIV/0!
Total Revenue	15,750	7,000	8,750	125%
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 & INTERNET	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.	94,160	25,502	68,658	269%
12-6100-260 MUN. PLAN RENTAL	234	361	(127)	-35%
12-6100-590 MUN. PLAN SUPPLIES	828	1,378	(550)	-40%
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%
Total Expenses	145,427	137,050	8,377	6%
Balance	(129,677)	(130,050)	373	0%

FCSS



FCSS - Overall net adjustment \$750

- Canada Summer Jobs grant adjustment of actual of \$4,200 versus interim estimate of \$2,100.
- Rental increased by \$2,500 for summer programs per Resolution #25-065, offset by surplus transfer.
- Travel and subsistence increased by \$600 for the coordinator's attendance at the FCSSAA annual conference.
- Supplies contingency for summer programs; \$350, item cost is increasing.

The FCSS 2025 final budget includes the following:

- Revenue includes program fees, FCSS grant, Canada Summer Jobs grant; goal of \$2,000 in sponsorship.
- Continue to offer programs and services following the FCSS objective of prevention.
- Host quarterly informal events for older youth.
- Postage and copies, office equipment leases and office supplies.
- 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 (BBQ)
Family Day	Easter Egg Hunt
Babysitter's Courses	Home Alone Courses



Town of Bon Accord FCSS Operating Budget 2025

	Draft	Final	Variance	Variance
	2025	2024	\$	%
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	4,800	3,000	1,800	60%
11-5150-920 FCSS - TRANSFER FROM RESERVES	2,500	0	2,500	#DIV/0!
Total Revenue	58,138	61,543	(3,405)	-6%
Expenses:				
12-5150-110 FCSS - SALARY/WAGES	69,990	67,495	2,495	4%
12-5150-130 FCSS - EMPLOYER CONTRIBUTION	13,653	13,401	252	2%
12-5150-148 FCSS ADMIN - TRAINING	200	500	(300)	-60%
12-5150-211 FCSS ADMIN - TRAVEL & SUB.	850	6,066	(5,216)	-86%
12-5150-216 FCSS ADMIN - POSTAGE	365	350	15	4%
12-5150-217 FCSS ADMIN - PHONE & INTERNET	940	929	11	1%
12-5150-221 FCSS ADMIN - ADVERTISING	1,005	2,340	(1,335)	-57%
12-5150-228 FCSS ADMIN - REG. & MEMBERSHIP	650	2,262	(1,612)	-71%
12-5150-237 FCSS ADMIN - INSURANCE	300	300	0	0%
12-5150-241 FCSS ADMIN - CONTRACTED SERVICES	6,635	6,752	(117)	-2%
12-5150-260 FCSS ADMIN - RENTAL	3,492	992	2,500	252%
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	19,004	35,413	(16,409)	-46%
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	121,839	141,140	(19,301)	-14%
Balance	(63,702)	(79,598)	15,896	-20%

Recreation



Recreation - Overall net adjustment of \$18,638.

- Sturgeon recreation Grant actuals \$188,883 versus interim estimate of \$185,729.
- Added Canada Day fireworks offset by the \$1,500 donation from Pembina.
- Added \$650 to supplies for the purchase of the plaque to recognize Sturgeon County for grant funding - this is a requirement of the grant.
- Transfer from reserves originally included in interim budget of \$11,051 removed as it was also included in the parks budget. Remains in the parks budget. (Unused Sturgeon Recreation grant funding that needs to be used.)

The Recreation 2025 final 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 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	Final	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-7210-414 REC - PROGRAMS ADULT FEES	7,251	3,700	3,551	96%
11-7210-581 REC-PROGRAMS DONATION	5,500	3,000	2,500	83%
11-7210-840 REC-PROGRAMS PROV.GRANTS	500	0	500	#DIV/0!
11-7210-850 REC-PROGRAMS OTHER GRANTS	190,883	184,003	6,880	4%
11-7210-920 REC - TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue	204,134	190,703	13,431	7%
Expenses:				
12-7210-110 REC PROGRAMS - SALARIES	51,869	48,219	3,650	8%
12-7210-130 REC PROGRAMS - EMPLOYER CONTRIBUTION	13,868	11,973	1,895	16%
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 & INTERNET	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	0	175	(175)	-100%
12-7210-240 REC PROGRAMS - CONT. SERVICE MAINTENANG	6,635	6,752	(117)	-2%
12-7210-241 REC PROGRAMS - CONTRACTED SERVICES	31,950	27,900	4,050	15%
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	9,372	9,660	(288)	-3%
12-7210-591 COMMUNITY ENHANCEMENT SUPPLIES	4,250	8,250	(4,000)	-48%
12-7210-764 REC PROGRAMS - TRANSFER TO RESERVES	100,000	100,000	0	0%
12-7210-850 TOWN DONATIONS	11,480	8,978	2,502	28%
Total Expenses	234,516	232,905	1,611	1%
Balance	(30,382)	(42,203)	11,821	-28%

Library



Library - Overall net adjustment of \$101.

• Insurance actual of \$1,456 versus \$1,355

The Library 2025 final budget includes the following:

- Increase of 1.5% from NLLS; paid directly to NLLS.
- Insurance allocation.
- Building maintenance.
- Gas and power allocation.
- Library grant Total support to the library: \$50,343 (includes NLLS support).



Town of Bon Accord LIBRARY Operating Budget 2025

	Draft 2025	Final 2024	Variance \$	Variance %
Revenue:				
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	1,456	1,355	101	7%
12-7400-240 LIBRARY - CONTRACTED SERVICES/MAINTE	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%
Total Expenses	65,181	59,189	5,992	#DIV/0!
Balance	(65,181)	(59,189)	(5,992)	10%

Taxation



The 2025 final budget includes the following:

- Municipal taxation revenue is \$1,832,239.
- Tax penalty revenue of \$33,270.
- Franchise fees are \$254,084.
- Investment and bank interest revenue of \$126,224.
- Alberta School requisitions updated to actuals per communication from government.
 - o ASFF Residential/Farmland \$399,896
 - o ASFF Non-Residential \$31,798
 - o Separate Residential/Farmland \$17,300
 - o Separate Non-Residential \$1,826
 - New school requisition due to separate school declarations.
 - Separate includes the under-levy from 2024
- Homeland Housing requisition \$14,014, updated to actual.

Town of Bon Accord TAXATION Operating Budget 2025

	Draft	Final Budget	Variance	Variance
	2025	2024	\$	%
Revenue:				
11-0000-110 MUNICIPAL TAXES	2,297,073	2,136,941	160,132	7%
11-0000-510 PENALTIES ON TAXES	33,270	24,500	8,770	36%
11-0000-540 FRANCHISE FEES	254,084	233,630	20,453	9%
11-0000-550 RETURN ON INVESTMENTS	126,224	121,000	5,224	4%
11-0000-740 PROVINCIAL GRANTS	0	0	0	#DIV/0!
Total Revenue	2,710,650	2,516,071	194,579	#DIV/0!
Expenses:				
12-9900-751 REQUISITIONS A.S.F.F. SCHOOL	450,820	392,775	58,045	15%
12-9900-752 REQUISITIONS HOMELAND HOUSING	14,014	12,994	1,020	8%
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	464,834	405,770	59,064	15%
Balance	2,245,817	2,110,301	135,515	6%

2025 Draft Final Budget Summary

DRAFT Final Budget 2025

Budgeted Operating Revenue: \$4,547,465

Budgeted Operating Expenses: \$4,547,465

Municipal Taxation: \$2,710,650

Budget Increase: 6.4%

Budget 2024

Budgeted Operating Revenue: \$4,173,915

Budgeted Operating Expenses: \$4,173,915

Municipal Taxation: \$2,516,071

Budget Increase: 5.96%







Capital



The 2025 final capital budget includes the following projects:

WATER/WASTEWATER/STORM SYSTEMS

- Fire Hydrant Replacement \$30,000; funded by reserves.
- Stormwater Project this project is ongoing; the total amount of expenditure to be spent in 2025 is uncertain at this time. Per the grant agreement, we have three years to spend the grant funding.

ROADS

- > 49TH Street Mill & Overlay \$200,000; funded by LGFF grant.
- ➤ Salt/Sand Storage; \$47,564; funded by CCBF, reserves, surplus.
- > Sidewalk Replacement Program \$20,000; funded by the CCBF grant.
- > Capital projects are generally funded from grants, reserves, or tax revenue.

BUILDINGS

> Arena Elevator \$5,700; transfer from operating per Resolution #25-091.

2025 Canada Community Building Fund - not yet confirmed.

• 2024 carry-forward = \$73,267.

2025 Local Government Fiscal Framework - \$422,612.

• 2024 carry-forward = \$193,451.

Reserve Balances

RESERVES		Actual	Projected
	Schedule Per Policy #	2024	2025
OPERATING			
General Reserve	Schedule A-1	847,920	818,170
Community Services	Schedule A-2	4,417	1,917
Facility Infrastructure Reserve	Schedule A-3	47,336	58,846
Parks & Recreation Reserve	Schedule A-4	22,101	14,601
Protective Services - COPS	Schedule A-5	2,255	2,255
Snow Removal Reserve	Schedule A-6	15,000	15,000
CAPITAL			
Gateway Plan Reserve	Schedule B-1	14,471	11,471
Fleet & Equipment Reserve	Schedule B-2	1,577	1,577
Parks , Recreation, and Culture	Schedule B-3	100,000	200,000
Protective Services - Fire Reserve	Schedule B-4	86,506	66,506
Sewer System Projects	Schedule B-5	225,273	252,569
Storm Water System Projects	Schedule B-6	101,456	610,252
Transportation Projects	Schedule B-7	509,765	534,765
Veterans Park Reserve	Schedule B-8	-	-
Water System Projects	Schedule B-9	345,156	383,600
TOTALS		\$ 2,323,235	\$ 2,971,531
	Uprostricted Surplus	¢ 4 070 507	\$ 1.378.507
	Unrestricted Surplus	φ 1,070,507	\$ 1,378,507

- (1) The Storm Water System Project reserve includes \$500,000 of funding allocated towards the stormwater project per Resolutions #24-241, 24-301, and 25-148. This funding was moved from unrestricted surplus.
- (2) The budget includes the following additions to reserves for a total of \$244,036:
 - a. Facility Infrastructure \$21,000
 - b. Parks, Recreation, and Culture \$100,000 (per Sturgeon Recreation Grant Agreement)
 - c. Protective Services (Fire Reserve) \$10,000
 - d. Sewer System \$27,296
 - e. Storm Water \$22,296
 - f. Transportation Projects \$25,000
 - g. Water System \$38,444

Budget Items Added Back

The following list of items has been added back to the final budget that were originally removed from the interim budget. While these items have been identified as important, they could be removed again if absolutely needed.

- 'All Council' per diems increase \$2,500
- Printer for cheques \$2,850
- Receptionist file cabinet \$400
- Safety advisor monthly hour increase \$1,829
- Bylaw legal increase \$12,000
- Stormwater engineering study \$45,000
- Storm supplies contingency \$1,000
- Roads asphalt/concrete/gravel/sand \$1,000
- Road supplies \$3,000
- Water pump rebuild program \$7,500
- Parks trees and shrubs \$2,000

Total = \$79,079

TOWN OF BON ACCORD

REQUEST FOR DECISION

Meeting: Special Meeting of Council

Meeting Date: May 1, 2025

Presented by: Falon Fayant, Corporate Services Manager

Title: Bylaw 2025-04 Taxation Rates 1st Reading

Agenda Item No. 4.1

BACKGROUND/PROPOSAL

Per Section 353 of the Municipal Government Act, Council must pass a property tax bylaw annually. The municipal tax levy increases projected per the 2025 interim budget passed on November 5, 2024, regular meeting was 3.85%. *This is no longer the required taxation rate increase.*

The budgeted tax revenue required per the final 2025 operating and capital budget is \$1.832.239.

Assessments have increased overall on average by 3.4% to \$161,491,770.

The Combined Assessment and Tax notices must be sent out before the end of May to meet legislated requirements. Notices must be sent at least 30 days before the taxation deadline, which is June 30th. The earlier the Combined Assessment and Tax notices can be sent out, the better. There is also a potential that Canada Post may go on strike again after May 22, 2025. Administration also requires time to prepare the input data and prepare and print the notices for distribution. Should there be a delay in the timing of Council approval, the taxation penalty deadline would need to be extended to a later date by a bylaw allowing for the temporary amendment of the Tax Penalty Bylaw.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Based on discussions at the Committee of the Whole meeting, the enclosed Bylaw 2025-04 has been prepared using the following rate adjustments:

Class 1 Residential – 2 % increase

Class 2 Non-Residential – 1% decrease

Class 3 Farmland – 2% increase

Class 4 Machinery & Equipment – 2% increase

A long-term tax strategy presented to the council previously proposed increasing taxation rates in low increments of 2% to all Classes except non-residential. This option would cover projected budgetary expenses.

Proposed Option for Bylaw 2025-04

Assessment Class	Assessment Value	Tax Rate	Increase	Projected Revenue
Class 1: Residential	151,822,800	0.01097095	2.00%	1,665,640
Class 2: Non- Residential	7,716,630	0.01922687	-1.00%	148,367
Class 2: Non- Residential Vacant	280,200	0.03691949	2.00%	10,345
Class 3: Farmland	63,200	0.05284040	2.00%	3,340
Class 4: Machinery & Equipment	49,470	0.02025122	2.00%	1,002
TOTAL	159,932,300			1,828,693
Increase/Decrease in Revenue				3,425

^{**}These values do not include the annexed properties, as those levies are impacted by Sturgeon County.

This option allows for an additional \$3,425 of revenue collected to be transferred to replenish reserves.

How Does This Affect the Average Resident?

2025 Property Tax Summary (Based on Average Assessments)

Property Type	Average Assessment	Yearly Tax (Levy)	_	Change from Last Year	Monthly Change
♠ Residential	\$260,416	\$2,857	\$238	+ +\$56	+ \$5
Non- Residential	\$360,242	\$6,926	\$577	▼ -\$70	▼ -\$6
Non-Res. Vacant	\$109,050	\$4,026	\$336	+ +\$79	4 +\$7
⋠ Farmland	\$9,440	\$499	\$42	+ +\$10	4 +\$1
Machinery & Equipment	\$49,470	\$1,002	\$83	+ \$20	^ +\$2

What Does This Mean?

- Most property types might see small increases in their tax bills. This is also dependent on their assessments.
- **Residential** taxes would go up slightly about **\$5 more per month.** This is also dependent on individual assessments.
- Non-residential taxes (businesses) may actually see a small decrease.
- Vacant non-residential, farmland, and machinery and equipment taxes might increase, but the monthly increases are modest.

Possible Other Options for the 2025 Taxation Rates Bylaw

1. Alternative Option #1: 0% Increase for all Classes (excluding annexed property classes).

Assessment Class	Assessment Value	Tax Rate	Increase	Projected Revenue
Class 1: Residential	151,822,800	0.01075583	0.00%	1,632,980
Class 2: Non- Residential	7,716,630	0.01942108	0.00%	149,865
Class 2: Non- Residential Vacant	280,200	0.03619558	0.00%	10,142
Class 3: Farmland	63,200	0.05180431	0.00%	3,274
Class 4: Machinery & Equipment	49,470	0.01985414	0.00%	982
TOTAL	159,932,300			1,797,244
Increase/Decrease in Revenue				- 28,024

^{**}These values do not include the annexed properties, as those levies are impacted by Sturgeon County.

This option would mean a deficit in projected budgeted revenue collected of \$28,024.

How Does Alternative Option #1 Affect the Average Resident?

2025 Property Tax Summary (Based on Average Assessments)

Property Type	Average Assessment	Yearly Tax (Levy)	Monthly Tax
♠ Residential	\$260,416	\$2,801	\$233
Non-Residential	\$360,242	\$6,996	\$583
Non-Res. Vacant	\$109,050	\$3,947	\$329
Farmland	\$9,440	\$489	\$41
Machinery & Equipment	\$49,470	\$982	\$82

Council could choose to amend Bylaw 2025-04 with alternative rates, passing the motion to amend with those rates, and then giving the amended bylaw first reading.

However, consideration needs to be given to the amount of required revenue budgeted to be collected with the passing of the 2025 operating and capital budget.

Other options discussed at the Committee of the Whole meeting included increasing the rate for Machinery and Equipment to 3%, however because of the low assessment values in this Class, the collected levy only increased by \$10 overall.

Additional considerations should be made to be fair to the individual Classes, not significantly increasing or decreasing one Class over another without necessary cause or justification.

Other Considerations:

- ➤ Maintaining the Class 2 Non-Residential Tax Rate at 0% but increasing the remaining Classes by 2% Revenue remaining to transfer to reserves would be \$4,924 versus \$3,425.
- ➤ Increasing the Class 2 Non-Residential Tax Rate by 2% as well Revenue remaining to transfer to reserves would be \$7,921 versus \$3,425.

STRATEGIC ALIGNMENT

Values Statement of **Stewardship**

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

COSTS/SOURCES OF FUNDING

2025 operating and capital budget.

RECOMMENDED ACTION (by originator)

OPTION #1:

THAT ... Council gives 1st reading to Bylaw 2025-04 Taxation Rates as presented.

<u>or</u>

OPTION #2:

Resolution #1

THAT ... Council gives 1st reading to Bylaw 2025-04 Taxation Rates as presented.

Resolution #2

THAT ... Council gives 2nd reading to Bylaw 2025-04 Taxation Rates as presented.

Resolution #3

THAT...Council gives unanimous consent to hear all three readings of Bylaw 2025-04 Taxation Rates in one meeting.

Resolution #4

THAT ... Council gives $3^{\rm rd}$ and final reading to Bylaw 2025-04 Taxation Rates as presented.

<u>Or</u>

OPTION #3:

Resolution #1

THAT ... Council amends Bylaw 2025-04 Taxation Rates with the following amendments [list amendments].

Resolution #2

THAT ... Council gives 1st reading to Bylaw 2025-04 Taxation Rates as amended.

<u>Or</u>

OPTION #4

Resolution #1

THAT ... Council amends Bylaw 2025-04 Taxation Rates with the following amendments [list amendments].

Resolution #2

THAT ... Council gives 1st reading to Bylaw 2025-04 Taxation Rates as amended.

Resolution #3

THAT ... Council gives 2nd reading to Bylaw 2025-04 Taxation Rates as presented.

Resolution #4

THAT...Council gives unanimous consent to hear all three readings of Bylaw 2025-04 Taxation Rates in one meeting.

Resolution #5

THAT ... Council gives 3rd and final reading to Bylaw 2025-04 Taxation Rates as presented.

TOWN OF BON ACCORD 2025 TAXATION RATES BYLAW 2025-04

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BON ACCORD FOR THE 2025 TAXATION YEAR.

WHEREAS, the Town of Bon Accord has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the council meeting held May 1st, 2025; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Bon Accord for 2025 total \$4,546,734 and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$2,763,722 and \$1,783,012 is to be raised by general municipal taxation; and

WHEREAS, the education requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/Farmland Non-residential	\$399,896 <u>\$31,798</u> \$431,694
Greater St. Albert RCSSD #734 Residential/Farmland 2024 over/under levy Non-residential 2024 over/under levy	\$8,370 \$8,930 \$944 <u>\$822</u> \$19,126
WHEREAS, the requisitions are:	
Homeland Housing	\$14,014
Designated Industrial Property (Including M&E)	\$144.54

WHEREAS, the Council of the Town of Bon Accord is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and requisitions; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000 and

TOWN OF BON ACCORD 2025 TAXATION RATES BYLAW 2025-04

WHEREAS, the assessed value of all taxable property in the Town of Bon Accord as shown on the assessment roll is:

	Assessment
Residential	\$151,822,800
Farmland	\$63,200
Non-residential vacant	\$280,200
Machinery & Equipment	\$49,470
Non-residential	\$7,716,630
Residential – Annexed	\$1,414,610
Farmland – Annexed	\$99,100
Non-Residential - Annexed	\$45,760
	<u>\$161,491,770</u>

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Town of Bon Accord, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Bon Accord.

TAX LEVY	ASSESSMENT	TAX RATE
\$148,367	\$7,716,630	.01922687
\$1,002	\$49,470	.02025122
\$1,665,640	\$151,822,800	.01097095
\$3,340	\$63,200	.05284040
\$10,345	\$280,200	.03691949
\$500	\$45,760	.01091700
\$5,475	\$1,414,610	.00387040
\$997	\$99,100	.01005610
\$1,835,666	\$161,491,770	
\$417,196	\$153,399,710	.002719666
\$33,564	\$8,042,590	.004173282
\$450,760	\$161,442,300	
\$14,014	\$161,491,770	.000086778
\$144.54		.070100000
	\$148,367 \$1,002 \$1,665,640 \$3,340 \$10,345 \$500 \$5,475 \$997 \$1,835,666 \$417,196 \$33,564 \$450,760 \$14,014	\$148,367 \$7,716,630 \$1,002 \$49,470 \$1,665,640 \$151,822,800 \$3,340 \$63,200 \$10,345 \$280,200 \$500 \$45,760 \$5,475 \$1,414,610 \$997 \$99,100 \$1,835,666 \$161,491,770 \$417,196 \$153,399,710 \$33,564 \$8,042,590 \$450,760 \$161,442,300 \$14,014 \$161,491,770

TOWN OF BON ACCORD 2025 TAXATION RATES BYLAW 2025-04

- 2. That levy values for annexed properties are calculated based on Section5(2) of Order in Council 032/2018 that states annexed land and assessable improvements must be assessed and levied as if they had remained in Sturgeon County.
- 3. The minimum amount payable as property tax for general municipal purposes shall be \$300.00. This minimum amount shall not apply to general municipal annexed land.
- 4. The minimum amount payable as property tax for general municipal purposes on annexed land shall be \$25.00.
- 5. The rates in this Bylaw shall also apply to the assessed value of all designated industrial property.

It is the intention of the Town Council that each separate provision of this bylaw shall be deemed independent of all other provisions. It is further the intention of the Town Council that if any provision of this bylaw be declared as invalid, that provision shall be deemed to be severed. All other provisions of the Bylaw shall remain in force and effect.

This Bylaw shall come into full force and effect upon the day it receives third and final reading by Council.

READ A FIRST TIME THIS 1 st day of May 2025.	
READ A SECOND TIME THIS	
READ A THIRD TIME THIS	
SIGNED AND PASSED THIS	
	Mayor Brian Holden
	Chief Administrative Officer Jodi Brown