

Town of Bon Accord
AGENDA
Committee of the Whole Meeting
November 26, 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. NEW BUSINESS**
3.1.2026 Interim Budget Presentation
- 4. ADJOURNMENT**

**TOWN OF BON ACCORD
COMMITTEE OF THE WHOLE REPORT**

Meeting:	Committee of the Whole Meeting
Meeting Date:	November 26, 2025
Presented by:	Falon Fayant, Corporate Services Manager
Title:	2026 Interim Budget Presentation
Agenda Item No.	3.1

BACKGROUND/PROPOSAL

Administration is proposing an interim budget for 2026. The final budget will need to be passed in the Spring, prior to passing the taxation bylaw.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The 2026 interim budget is presented for Council's review.

STRATEGIC ALIGNMENT

Values Statement of **Stewardship**

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

COSTS/SOURCES OF FUNDING

2026 operating and capital budget.

2026 OPERATING & CAPITAL BUDGET

TOWN OF BON ACCORD

PRESENTED AT THE
NOVEMBER 26, 2025,
COMMITTEE OF THE WHOLE
MEETING



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

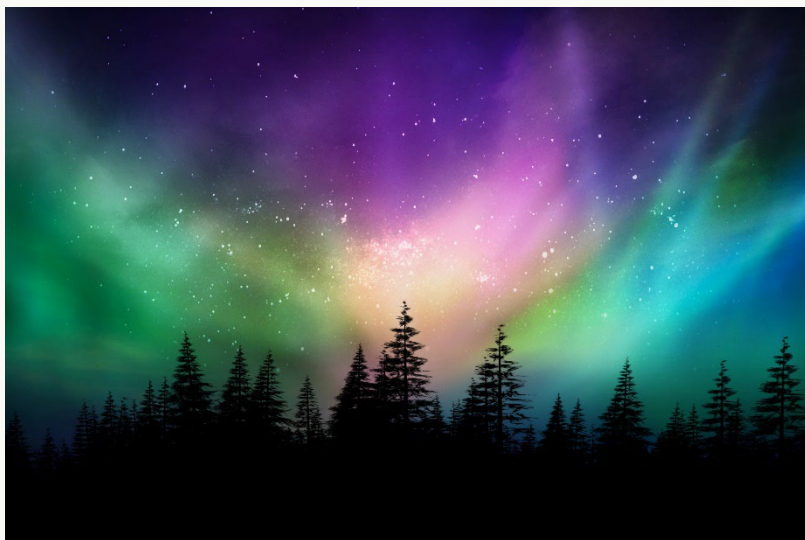
A Town of great moral character that promotes consistency, truthfulness, and trust.

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 continues to advance its long-term planning efforts and evaluate sustainable funding strategies to support ongoing and future community needs.

Council and Administration regularly review the Town's operating and capital requirements, considering a variety of funding sources including tax revenue, grants, and accumulated surplus funds.



Key infrastructure priorities include road reconstruction, stormwater management improvements, and parks and recreation upgrades. As part of the Town's long-term financial strategy, consideration will be given to the use of available reserves and grant funding, as well as the implementation of a structured tax planning approach to ensure reserves are replenished over time.

Operational long-term strategies are focused on promoting financial sustainability and managed growth. These strategies aim to address inflationary pressures while maintaining service levels and supporting the timely replacement of aging infrastructure.

The Town's primary sources of revenue include property taxation, user fees and charges, grants, donations, sponsorships, and the strategic use of reserve funds.

Municipal Services

Municipal services are fundamental to maintaining the safety, functionality, and overall quality of life in our community. Every dollar contributed through taxes, utility rates, fees, and charges is reinvested into services that residents rely on daily.

These services include water and wastewater systems, stormwater management, garbage collection, parks and recreation, fire protection, bylaw enforcement, and road maintenance. They are supported by critical capital infrastructure and responsible asset management. Together, they ensure public safety, protect property, support economic development, and contribute to a welcoming and vibrant community.

Investments in municipal services should be viewed as long-term community benefits rather than operational expenses. These investments provide tangible value to residents and local businesses. Without continued support, essential services such as clean drinking water, safe roads, emergency response, and recreational facilities would be at risk.

Although the municipality faces financial challenges from inflation, reduced grant availability, limited revenue sources, and aging infrastructure, continued investment remains essential. **Strategic adjustments to taxes, utility rates, fees, and charges help preserve service levels, maintain quality of life, and support long-term sustainability and growth.**



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 2026 FTEs (Full-time equivalent staff) is 16.17.

This includes 14.09 FTEs and 2.08 seasonal/temporary staff.

2025 Budgeted FTEs was 16.17

- Total Wages & Salaries (including Council) for 2026 is \$1,594,721.
- Total Wages and Salaries (including Council) for 2025 were \$1,528,691.

Wages & Contributions Changes projected for 2026:

- Given the current inflation, the initial projected interim budget includes a 2% 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
Morinville	3.5%
Redwater	1.7%
Legal	2.5%
Bruderheim	2.5%



SERVICE EXCELLENCE

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

Qualified, experienced, and dedicated staff drive service excellence.

To sustain this level of performance and retain skilled employees, modest annual cost-of-living and merit adjustments are essential. These adjustments:

- Support the retention of trained, knowledgeable staff, reducing turnover costs and protecting organizational capacity.
- Recognize employee accomplishments and reward high-quality customer service delivered to residents and businesses.
- Promote staff wellness, safety, and morale—key contributors to productivity and dependable service delivery.
- Position the Town as an employer of choice, enabling the recruitment and retention of high-performing employees who deliver consistent value to the community.

By investing in our people, we are investing in the continued quality, reliability, and efficiency of municipal services that residents rely on every day.



Council & Election

COUNCIL

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Revenue:					
TOTAL REVENUES	0	0	0	0	-
TOTAL EXPENSES	125,493	125,793	143,754	17,962	14%
Net Surplus (Deficit)	(125,493)	(125,793)	(143,754)	(17,962)	14%

Changes from the 2025 budget to the 2026 budget include the following:

- 2% COLA adjustment for Council
- An increase in mileage and subsistence for the FCM Conference.
- An increase in employer contributions – an analysis of the actuals for this expense has shown that the budget has been under-budget for the past few years.
- Removing the additional workshops/required orientation training following the election.
- Adding the allowance for Council's branded items per the policy – each councillor can choose to utilize their full \$200 allowance at any time during their term.

The Council 2026 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 (FCM) Conference is in Edmonton. The budget allows for all of Council to attend.
- Council workshop.
- Cell phones (Mayor's contract through Bell Mobility and \$20 monthly allowance for each Councillors' personal cell phone use.
- Insurance allocation.
- Parade candy and council supplies.

**Town of Bon Accord
COUNCIL
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
Total Revenue		0	0	\$ -	#DIV/0!
Expenses:					
12-1100-130	COUNCIL - EMPLOYER CONTRIBUTIO	15,000	5,433	\$ 9,566.58	176%
12-1100-148	COUNCIL - TRAINING	2,050	2,050	\$ -	0%
12-1100-155	FEES- MAYOR	20,539	20,136	\$ 403.18	2%
12-1100-156	FEES- LAING	0	10,068	-\$ 10,068.00	-100%
12-1100-157	FEES - BIDNEY	10,269	10,068	\$ 200.58	2%
12-1100-159	FEES - MAY	10,269	10,068	\$ 200.58	2%
12-1100-160	FEES - LARSON	10,269	10,068	\$ 200.58	2%
12-1100-161	FEES - GALLANT	10,269	0	\$ 10,269.00	#DIV/0!
12-1100-165	PER DIEM - MAYOR	2,510	2,510	\$ -	0%
12-1100-166	PER DIEM - LAING	0	2,700	-\$ 2,700.00	-100%
12-1100-167	PER DIEM - BIDNEY	2,400	2,400	\$ -	0%
12-1100-169	PER DIEM - MAY	2,850	2,850	\$ -	0%
12-1100-170	PER DIEM - LARSON	2,550	2,550	\$ -	0%
12-1100-171	PER DIEM - ALL COUNCIL	5,000	5,000	\$ -	0%
12-1100-172	PER DIEM - GALLANT	2,700	0	\$ 2,700.00	#DIV/0!
12-1100-211	MILEAGE & SUBSISTENCE	11,481	8,624	\$ 2,857.00	33%
12-1100-212	COUNCIL WORKSHOP	1,000	2,500	-\$ 1,500.00	-60%
12-1100-217	TELEPHONE	1,547	1,547	\$ -	0%
12-1100-228	MEMBERSHIP & REGISTRATION	17,775	13,115	\$ 4,660.00	36%
12-1100-237	INSURANCE	2,935	2,667	\$ 268.00	10%
12-1100-240	CONTRACTED SERVICES	4,416	4,562	-\$ 146.00	-3%
12-1100-590	COUNCIL SUPPLIES	2,600	2,600	\$ -	0%
12-1100-591	STAFF & COUNCIL RECOGNITION	5,325	4,275	\$ 1,050.00	25%
Total Expenses		143,754	125,793	\$ 17,961.50	14%
Balance		(143,754)	(125,793)	-\$ 17,961.50	14%

ELECTION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Revenue:					
TOTAL REVENUES		0	0	0	0%
TOTAL EXPENSES		2,000	2,000	0	-
Net Surplus (Deficit)		(2,000)	(2,000)	0	-



Town of Bon Accord ELECTION Operating Budget 2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
Total Revenue		0	0	0	#DIV/0!
Expenses:					
1-2-1920-221	ELECTION - ADVERTISING	650	650	0	0%
1-2-1920-241	ELECTION - FEES	450	450	0	0%
1-2-1920-590	ELECTION - SUPPLIES	900	900	0	0%
Total Expenses		2,000	2,000	0	0%
Balance		(2,000)	(2,000)	0	0%

Administration

ADMINISTRATION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUES	42,686	23,890	17,390	(6,500) -	2
TOTAL EXPENSES	632,394	680,287	704,359	24,072	4%
Net Surplus (Deficit)	(589,707)	(656,397)	(686,969)	(30,572)	5%

The Administration 2026 interim budget changes include:

- No transfer from reserves or provincial grant allocations. 2025 included a transfer from reserves for the duct cleaning, and the provincial grant was an allocation of LGFF operating funding to purchase the accounts payable cheque printer.
- Minimal conferences and training for staff have been included in the budget.
- Audited services (per agreement) and insurance premiums have increased.
- Contracted services have increased for IT managed services, cleaning services, and the Town's accounting (ERP) software (per agreement).
- Building maintenance has increased and includes funding for floor replacement in the front desk area and the two front bathrooms. The linoleum has a large bubble beneath it, which raises safety concerns.

The Administration 2026 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 \$14,150 and assessment services \$17,255.
- Cleaning services for Town office \$32,152
- Software annual fees: Munisight \$17,415, Canva
- Website allocation, Security, Land Titles, Banking fees.
- Building maintenance.

**Town of Bon Accord
ADMINISTRATION
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-1200-400	ADMIN - SALES OF GOODS/SERVICES	\$ 2,990	\$ 2,990	\$ -	0%
11-1200-560	ADMIN - RENTAL	\$ 14,400	\$ 14,400	\$ -	0%
11-1200-570	ADMIN - OTHER REVENUES	\$ -	\$ -	\$ -	#DIV/0!
11-1200-840	ADMIN - PROVINCIAL GRANT	\$ -	\$ 2,500	-\$ 2,500	-100%
11-1200-920	ADMIN - TRANSFER FROM RESERVES	\$ -	\$ 4,000	-\$ 4,000	-100%
Total Revenue		\$ 17,390	\$ 23,890	-\$ 6,500	-27%
Expenses:					
12-1200-110	ADMIN - SALARY/WAGES	\$ 338,853	\$ 327,228	\$ 11,625	4%
12-1200-130	ADMIN - EMPLOYERS CONTR.	\$ 86,775	\$ 85,735	\$ 1,040	1%
12-1200-148	ADMIN - TRAINING	\$ 5,280	\$ 4,000	\$ 1,280	32%
12-1200-211	ADMIN - TRAVEL AND SUBSISTENCE	\$ 3,390	\$ -	\$ 3,390	#DIV/0!
12-1200-216	ADMIN - POSTAGE	\$ 3,512	\$ 2,920	\$ 592	20%
12-1200-217	ADMIN - TELEPHONE & INTERNET	\$ 5,887	\$ 5,407	\$ 480	9%
12-1200-220	ADMIN - PUBLICATIONS/ADVERT/P.R	\$ 750	\$ 700	\$ 50	7%
12-1200-228	ADMIN - MEMBERSHIP & REG.	\$ 5,650	\$ 10,488	-\$ 4,838	-46%
12-1200-230	ADMIN - AUDIT	\$ 14,150	\$ 13,650	\$ 500	4%
12-1200-231	ADMIN - LEGAL	\$ 15,000	\$ 15,000	\$ -	0%
12-1200-237	ADMIN - INSURANCE	\$ 31,313	\$ 28,466	\$ 2,847	10%
12-1200-240	ADMIN - CONTRACTED SERVICES	\$ 81,444	\$ 74,871	\$ 6,573	9%
12-1200-251	ADMIN - BUILDING MAINTENANCE	\$ 11,000	\$ 9,000	\$ 2,000	22%
12-1200-260	ADMIN - RENTALS	\$ 3,680	\$ 3,515	\$ 165	5%
12-1200-351	ADMIN - ASSESSOR	\$ 17,255	\$ 16,857	\$ 398	2%
12-1200-543	ADMIN - NATURAL GAS	\$ 3,966	\$ 3,352	\$ 614	18%
12-1200-544	ADMIN - POWER	\$ 3,989	\$ 3,789	\$ 200	5%
12-1200-590	ADMIN - SUPPLIES	\$ 13,185	\$ 14,730	-\$ 1,545	-10%
12-1200-762	ADMIN - TRANSFER TO RESERVES	\$ -	\$ 11,000	-\$ 11,000	-100%
12-1200-764	RESERVE - FACILITY INFRASTRUCTUR	\$ 20,000	\$ 10,000	\$ 10,000	100%
12-1200-765	ADMIN - AMORTIZATION	\$ 30,000	\$ 30,000	\$ -	0%
12-1200-810	ADMIN - BANK CHARGES & SHORT TER	\$ 2,985	\$ 3,285	-\$ 300	-9%
12-1200-830	ADMIN - DEBENTURE	\$ 5,885	\$ 5,792	\$ 93	2%
12-1200-831	ADMIN - DEBENTURE INTEREST	\$ 410	\$ 503	-\$ 93	-18%
Total Expenses		\$ 704,359	\$ 680,287	\$ 24,072	4%
Balance		(686,969)	(656,397)	(30,572)	5%

EV Chargers



EV CHARGERS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUE	0	750	750	0	0%
TOTAL EXPENSES	0	7,425	7,252	(173)	-2%
Net Surplus (Deficit)	0	(6,675)	(6,502)	173	-3%

The EV Charger 2026 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
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
1-1-1300-400	EV CHARGERS - SALES	750	750		
Total Revenue		750	750	0	0%
Expenses:					
1-2-1300-221	EV CHARGERS - ADVERTISING	0	200	(200)	-100%
1-2-1300-240	EV CHARGERS - CONTRACTED SERVICES & FEES	6,052	6,025	27	0%
1-2-1300-590	EV CHARGERS - SUPPLIES	1,200	1,200	0	0%
Total Expenses		7,252	7,425	(173)	-2%
Balance		(6,502)	(6,675)	173	-3%

Fire



FIRE

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Total Revenue	10,709	10,708	10,950	242	2%
Total Expenses	52,515	57,311	59,341	2,030	4%
Net Surplus (Deficit)	(41,807)	(46,603)	(48,391)	(1,788)	4%

The Fire 2026 interim budget changes include:

- Increase contracted fire support from Sturgeon County per the agreement by 2% or CPI, whichever is greater.
- Increase the fire hall rent, per the agreement 2% or CPI, whichever is greater.
- Parkland County Dispatch fees increased to \$2.31 per capita from \$2.26.

The Fire 2026 interim budget includes the following:

- Fire hall rental from Sturgeon County Agreement \$10,950.
- Fire services fees paid to Sturgeon County are \$31,998.
- Fire hall telephone and internet.
- Parkland County dispatch fees are \$3,532.
- 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
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-2300-850	FIRE HALL RENTAL	10,950	10,708	242	2%
Total Revenue		10,950	10,708	242	\$ 0.02
Expenses:					
12-2300-217	F.D. - TELEPHONE	791	479	312	65%
12-2300-240	F.D. - CONTRACTED SEVICES/MAINTENANCE	3,532	3,456	76	2%
12-2300-241	F.D. - CONTRACTED FIRE SUPPORT	31,998	30,905	1,093	4%
12-2300-243	F.D. BUILDING MAINTENANCE	6,000	6,500	(500)	-8%
12-2300-543	F.D. - UTILITIES - NATURAL GAS	3,500	2,957	543	18%
12-2300-544	F.D. - UTILITIES - POWER	3,520	3,014	506	17%
12-2300-764	F.D. - TRANSFER TO RESERVES	10,000	10,000	0	0%
Total Expenses		59,341	57,311	2,030	4%
Balance		(48,391)	(46,603)	(1,788)	4%

Emergency Management



EMERGENCY MANAGEMENT

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Total Revenue		0	0	0	-
Total Expenses	23,435	27,643	27,476	(167)	-1%
Net Surplus (Deficit)	(23,435)	(27,643)	(27,476)	167	-1%

The Emergency Management 2026 interim budget changes include:

- Removing the WorkHub upgrade from the 2025 budget.
- An increase in the SREMP membership.

The Emergency Management 2026 interim budget includes the following:

- SREMP membership – increase by 3% inflation \$6,200.
- Safety and first aid maintenance supplies.
- Salaries and wages allocations.

Town of Bon Accord
EMERGENCY MANAGEMENT
Operating Budget
2026

		Draft 2026	Final 2025	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	17,770	17,344	426	2%
12-2400-130	EMPLOYER CONTRIBUTION	2,756	2,741	15	1%
12-2400-148	DIS. SERV. - TRAINING	0	0	0	#DIV/0!
12-2400-211	DIS. SERV. - TRAVEL AND SUB	250	0	250	#DIV/0!
12-2400-228	DIS. SERV. - MEMBERSHIPS	6,200	7,058	(858)	-12%
12-2400-240	CONTRACTED SERVICES	0	0	0	#DIV/0!
12-2400-590	EM/ENVIRO SUPPLIES	500	500	0	0%
Total Expenses		27,476	27,643	(167)	-1%
Balance		(27,476)	(27,643)	167	-1%

Bylaw Services



BYLAW

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Total Revenue	48,562	48,322	49,050	728	2%
Total Expenses	130,449	142,698	141,426	(1,272)	-1%
Net Surplus (Deficit)	(81,887)	(94,376)	(92,376)	2,000	-2%

The Bylaw Services 2026 interim budget changes include:

- Inflationary increases to the Bylaw Services Agreement; increases are 2% or CPI, whichever is greater.
- Police funding model costs for 2026 have not yet been released. The budget estimates the same as 2025.

The Bylaw Services 2026 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, \$73,176.
- Bylaw services agreement, which includes animal control, \$46,000.
- Pet tag supplies.
- Legal fees.



**Town of Bon Accord
BYLAW
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-2600-400	BYLAW - REVENUES	1,500	1,500	0	0%
11-2600-530	BYLAW - ANIMAL LICENSE	1,550	1,550	0	0%
11-2600-840	BYLAW PROVINCIAL GRANT	46,000	45,272	728	2%
Total Revenue		49,050	48,322	728	2%
Expenses:					
12-2600-231	BYLAW-LEGAL	22,000	22,000	0	0%
12-2600-240	BYLAW - OTHER - CONTRACTED SERVICE	96,176	97,812	(1,636)	-2%
12-2600-241	BYLAW-ANIMAL-CONTRACTED SERVICE	23,000	22,636	364	2%
12-2600-590	BYLAW-ANIMAL-SUPPLIES	250	250	0	0%
Total Expenses		141,426	142,698	(1,272)	-1%
Balance		(92,376)	(94,376)	2,000	-2%

Storm



STORM

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUES	0	48,500	0	(48,500)	-100%
TOTAL EXPENSES	51,732	117,980	60,539	(57,441)	-49%
Net Surplus (Deficit)	(51,732)	(69,480)	(60,539)	8,941	-13%

The Storm interim 2026 budget changes include the following:

- Remove the LGFF operating grant of \$45,000 and the budgeted expenses for the drainage study from 2025.
- Remove \$3,500 of reserve transfers for the stormwater park from 2025.

The Storm 2026 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
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-3700-840	STORM SEWER - PROVINCIAL GRANT	0	45,000	(45,000)	-100%
11-3700-920	STORM SEWER - TRANSFER FROM RESERVES	0	3,500		
Total Revenue		0	48,500	(48,500)	-100%
Expenses:					
12-3700-110	STORM SEWER & DRAIN - SALARIES/WAGES	20,130	19,321	809	4%
12-3700-130	STORM SEWER & DRAIN - EMPLOYER CONTRIBU	5,113	4,862	251	5%
12-3700-240	STORM SEWER & DRAIN - CONTR.SERVICE	0	58,500	(58,500)	-100%
12-3700-520	STORM SEWER & DRAIN - PARTS	1,000	1,000	0	0%
12-3700-590	STORM SEWER & DRAIN - SUPPLIES	2,000	2,000	0	0%
12-3700-762	STORM SEWER & DRAINAGE CAPITAL	0	0	0	#DIV/0!
12-3700-764	STORM SEWER & DRAIN TRANSFER TO RESERV	22,296	22,296	0	0%
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		60,539	117,980	(57,441)	#DIV/0!
Balance		(60,539)	(69,480)	8,941	-13%

Roads



ROADS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUES	11,175	13,256	13,250	(6)	0%
TOTAL EXPENSES	655,867	701,519	712,654	11,135	2%
Net Surplus (Deficit)	(644,692)	(688,263)	(699,404)	(11,141)	2%

The Roads 2026 interim budget changes include:

- Removal of the box vibrator in heavy truck repairs, \$5,000; this was completed in 2025.

The Roads 2026 interim budget includes the following:

- Revenue, which includes a portion of the LGFF operating grant to offset operations.
- GIS system allocation.
- Utilities – telephone, power, gas.
- Allocation for office equipment leases.
- 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.

Town of Bon Accord
ROADS
Operating Budget
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-3200-830	PW - FEDERAL GRANTS	0	0	0	#DIV/0!
11-3200-840	PW - PROVINCIAL GRANTS	13,250	13,256	(6)	0%
11-3200-920	PW - TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue		13,250	13,256	(6)	0%
Expenses:					
12-3200-110	ROADS - SALARIES/WAGES	142,454	136,910	5,544	4%
12-3200-130	ROADS - EMPLOYER CONT.	36,992	36,488	504	1%
12-3200-148	ROADS - TRAINING	1,200	1,167	33	3%
12-3200-211	ROADS - TRAVEL/SUBSISTENCE	0	0	0	#DIV/0!
12-3200-217	ROADS - TELEPHONE & INTERNET	1,930	1,450	480	33%
12-3200-218	ROADS - POSTAGE	878	730	148	20%
12-3200-228	ROADS - MEMBERSHIP & REG.	0	0	0	#DIV/0!
12-3200-237	ROADS - INSURANCE	16,202	14,728	1,474	10%
12-3200-240	ROADS - CONTRACTED SERVICES/MAINT.	73,280	71,861	1,419	2%
12-3200-241	ROADS - SNOW REMOVAL	9,000	9,000	0	0%
12-3200-251	ROADS - ASPHALT/CONCRETE/GRAVEL/SAND.S	33,000	32,500	500	2%
12-3200-260	ROADS - RENTAL	223	216	7	3%
12-3200-521	ROADS- LT TRUCK	4,000	4,000	0	0%
12-3200-522	ROADS- HEAVY TRUCK	5,000	10,000	(5,000)	-50%
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	5,298	4,865	433	9%
12-3200-544	ROADS - POWER	98,639	92,053	6,586	7%
12-3200-590	ROADS - MATERIALS/SUPPLIES	15,122	15,115	7	0%
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	189,000	190,000	(1,000)	-1%
12-3200-830	ROADS - DEBENTURE	17,655	17,377	278	2%
12-3200-831	ROADS - DEBENTURE INTEREST	1,231	1,508	(277)	-18%
Total Expenses		712,654	701,519	11,135	2%
Balance		(699,404)	(688,263)	(11,141)	2%

Water

WATER

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUES	566,659	567,943	603,513	35,570	6%
TOTAL EXPENSES	715,029	723,263	723,445	182	0.0%
Net Surplus (Deficit)	(148,369)	(155,320)	(119,932)	35,388	-23%

The Water 2026 interim budget change includes:

- Water purchases – the Capital Region Water commission is projecting a no change to their water rate, remaining at \$1.483/m3.
- The budget reflects a water rate increase to residents from \$3.30/m3 to \$3.75/m3. This allows for full cost recovery/user pay for the water department (*before amortization*).
 - To maintain reliable, safe, and sustainable water services, it is essential to implement full cost recovery. This ensures that user rates reflect the true cost of delivering the service, including operations, maintenance, infrastructure replacement, and regulatory compliance. Full cost recovery reduces reliance on limited tax dollars, promotes long-term asset management, and protects the Town from future financial risk. It supports responsible stewardship of water resources and ensures consistent service quality for residents and businesses. *Water rates have not increased for residents since 2020.*

The Water 2026 interim budget includes the following:

- Revenue, which includes sales of water and penalties and bulk water and an allocation of the LGFF operating grant to offset operations.
- 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.

Town of Bon Accord
WATER
Operating Budget
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-4100-400	WATER -SALES OF GOODS /SERVICES	392,813	353,805	39,008	11%
11-4100-401	WATER - CONNECTION FEES	750	750	0	0%
11-4100-402	WATER - TRUCKFILL SALES	190,000	193,432	(3,432)	-2%
11-4100-590	WATER -PENALTIES	6,700	6,700	0	0%
11-4100-830	WATER - FEDERAL GRANT	0	0	0	#DIV/0!
11-4100-840	WATER - PROVINCIAL GRANT	13,250	13,256	(6)	0%
11-4100-920	WATER - TRANSFER FROM RESERVES/LOAN	0	0	0	#DIV/0!
Total Revenue		603,513	567,943	35,570	6%
Expenses:					
12-4100-110	WATER - SALARIES	120,067	115,152	4,915	4%
12-4100-130	WATER - EMPLOYER CONTRIB.	30,117	29,698	419	1%
12-4100-148	WATER - TRAINING	1,200	1,167	33	3%
12-4100-211	WATER - TRAVEL /SUB	0	0	0	#DIV/0!
12-4100-216	WATER - POSTAGE	878	730	148	20%
12-4100-217	WATER - TELEPHONE & INTERNET	2,970	2,730	240	9%
12-4100-228	WATER - MEMBERSHIP & REG.	490	477	13	3%
12-4100-237	WATER - INSURANCE	8,743	7,948	795	10%
12-4100-240	WATER - CONTRACTED SERVICES/MAINT.	63,133	61,728	1,405	2%
12-4100-260	WATER - RENTAL	422	406	16	4%
12-4100-520	WATER -PARTS	14,000	14,000	0	0%
12-4100-530	WATER - GAS, PROPANE & OIL	0	0	0	#DIV/0!
12-4100-540	WATER - WATER PURCHASED NE REGIONAL	185,934	192,699	(6,765)	-4%
12-4100-543	WATER - NATURAL GAS	4,932	4,177	755	18%
12-4100-544	WATER - POWER	22,278	23,062	(784)	-3%
12-4100-590	WATER - SUPPLIES	4,445	4,453	(8)	0%
12-4100-762	WATER - TRANSFER TO CAPITAL	0	0	0	#DIV/0!
12-4100-764	WATER - TRANSFER TO RESERVES	38,444	38,444	0	0%
12-4100-765	WATER - AMORTIZATION	119,000	120,000	(1,000)	-1%
12-4100-830	WATER - DEBENTURE PAYMENTS	87,633	85,124	2,509	3%
12-4100-831	WATER - DEBENTURE INTEREST	18,759	21,268	(2,509)	-12%
12-4100-990	WATER - BAD DEBTS	0	0	0	#DIV/0!
Total Expenses		723,445	723,263	182	0%
Balance		(119,932)	(155,320)	35,388	-23%

Sewer

SEWER

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUES	355,594	380,370	487,796	107,426	28%
TOTAL EXPENSES	456,921	526,258	634,869	108,611	21%
Net Surplus (Deficit)	(101,328)	(145,887)	(147,073)	(1,186)	1%

The Sewer 2026 interim budget changes include:

- The Arrow Utilities rate will increase to \$2.75/m³ from \$2.05/m³.
- The budget reflects a wastewater rate increase to residents from \$3.58/m³ to \$4.53/m³. While this is not enough for a full cost recovery/user pay for the water department (*before amortization*), it helps alleviate the rising costs.
 - To safeguard public health, protect the environment, and ensure reliable wastewater collection and treatment, full cost recovery for sewer services is necessary. Aligning user rates with the true cost of operations, maintenance, regulatory compliance, and long-term infrastructure replacement reduces dependency on tax subsidies and supports sustainable service delivery. Full cost recovery promotes responsible financial planning, protects the Town from future liabilities, and ensures consistent and effective wastewater management for all users.
- Lift station inspection (due every two years) and parts and service to respond to required OH&S safety standard upgrades, \$24,000; offset by LGFF operating funding.
- Bench repair at sanitary manhole 104 (removed in 2025), \$4,000; offset by LGFF operating funding.
 - This repair has been required for several years but has been deferred. Continued postponement increases the risk of rising repair costs and potential infrastructure failure, potentially leading to higher remediation expenses and service disruption.

The Sewer 2026 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
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-4200-400	SEWER - SALES OF GOODS/SERVICES	459,196	379,770	79,426	21%
11-4200-401	SEWER - CONNECTION FEES	600	600	0	0%
11-4200-590	SEWER PENALTIES	0	0	0	#DIV/0!
11-4200-840	SEWER - PROVINCIAL GRANTS	28,000	0	28,000	#DIV/0!
11-4200-920	SEWER - TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue		487,796	380,370	107,426	28%
Expenses:					
12-4200-110	SAN. SEWER - SALARY/WAGES	95,733	91,414	4,319	5%
12-4200-130	SAN. SEWER - EMP. CONTRIB.	23,380	22,088	1,292	6%
12-4200-148	SAN. SEWER - TRAINING	1,200	1,167	33	3%
12-4200-211	SAN. SEWER - TRAVEL/SUBSISTENCE	0	0	0	#DIV/0!
12-4200-216	SAN. SEWER - POSTAGE	878	730	148	20%
12-4200-217	SAN. SEWER - TELEPHONE & INTERNET	3,490	3,250	240	7%
12-4200-228	SAN. SEWER - MEMBERSHIP & REG.	0	0	0	#DIV/0!
12-4200-237	SAN. SEWER - INSURANCE	2,990	2,718	272	10%
12-4200-240	SAN. SEWER - CONTRACTED SERVICES/MAINT	90,192	66,026	24,166	37%
12-4200-260	SAN. SEWER - RENTAL	422	406	16	4%
12-4200-520	SAN. SEWER - PARTS	2,500	7,500	(5,000)	-67%
12-4200-540	SAN. SEWER - ACRWC PUMP/TREAT	244,668	178,205	66,463	37%
12-4200-543	SAN. SEWER - NATURAL GAS	3,883	3,589	294	8%
12-4200-544	SAN. SEWER - POWER	17,907	16,529	1,378	8%
12-4200-590	SAN. SEWER - MATERIALS/SUPPLIES	4,444	4,453	(9)	0%
12-4200-762	SAN. SEWER - TRANSFER TO CAPITAL	0	0	0	#DIV/0!
12-4200-764	SAN. SEWER - TRANSFERS TO RESERVE	42,296	27,296	15,000	55%
12-4200-765	SAN. SEWER - AMORTIZATION	82,000	82,000	0	0%
12-4200-830	SAN. SEWER - DEBENTURE PAYMENT	17,655	17,377	278	2%
12-4200-831	SAN SEWER - DEBENTURE INTEREST	1,231	1,508	(277)	-18%
12-4200-990	SAN. SEWER - BAD DEBT	0	0	0	#DIV/0!
Total Expenses		634,869	526,258	108,611	21%
Balance		(147,073)	(145,887)	(1,186)	1%

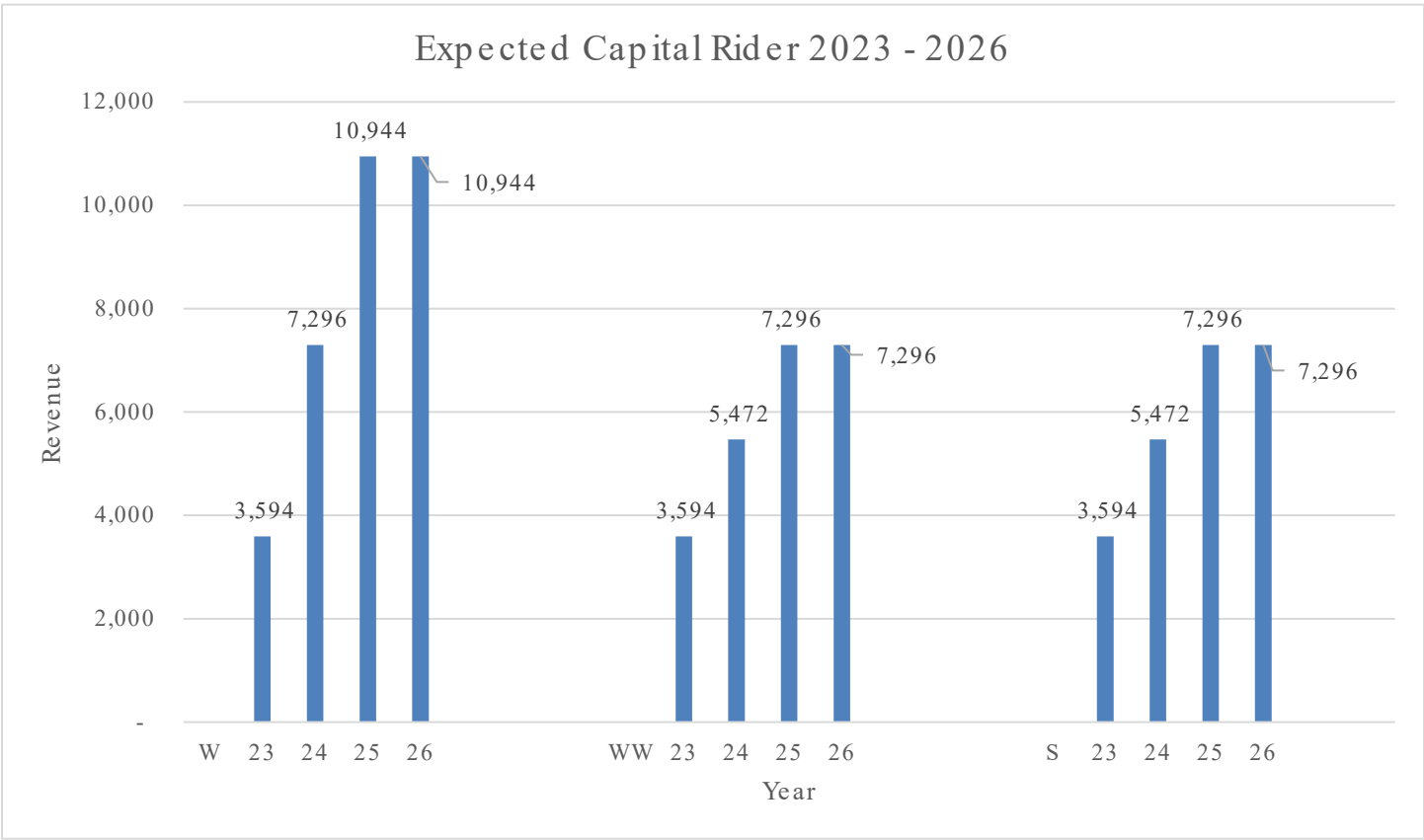
Capital Rate Rider

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

The idea was to maintain a small annual increase for a few years to sustain additional revenue growth towards key infrastructure. *A proactive versus reactive strategy.*

The 2025 budget increased the capital rate rider to \$1.50 per resident for water and \$2.00 per resident for sewer, with half allocated to storm management.

The 2026 interim budget proposes *no changes* to the capital rate rider.



W = Water

WW = Wastewater

S = Storm

Waste Collection

WASTE COLLECTION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
TOTAL REVENUES	107,157	114,035	127,840	13,805	12%
TOTAL EXPENSES	140,047	149,017	137,338	(11,679)	-8%
Net Surplus (Deficit)	(32,890)	(34,982)	(9,498)	25,484	-73%

The Waste Collection 2026 interim budget changes include:

- Costs related to recycling were no longer the municipality's responsibility as of April 2025.
 - Expected cost savings of approximately \$10,880 were transferred to reserves in 2025; this continues for 2026.
- Increases of 2% CPI to GFL Environmental waste collection services, but a decrease in the fuel surcharges per month.
- The cost of the large item pickup added to the budget from GFL Environmental – offset by user fees.
- Increase for Roseridge for landfill dumping fees.
- According to a 2025 study, Bon Accord is the only community where the user fees do not provide full cost recovery; the Town therefore has been subsidizing waste collection. An increase in the waste collection rate is proposed in the interim 2026 budget to achieve full cost recovery (*before the transfer to reserves from the recycling cost savings*). The rate increases to \$19 per month from \$17.40 per month.

The Waste Collection 2026 interim budget includes the following:

- Revenue, which includes waste collection sales.
- Office equipment lease allocation.
- Contract charges for waste collection, \$61,254.
- Landfill charges, \$31,323.

Town of Bon Accord
GARBAGE
Operating Budget
2026

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-4300-400	GARBAGE - SALES GARBAGE & LANDFIL	127,840	114,035	13,805	12%
Total Revenue		127,840	114,035	13,805	12%
Expenses:					
12-4300-110	GARBAGE - SALARIES	26,091	24,558	1,533	6%
12-4300-130	GARBAGE - EMPLOYER CONTRIB.	6,086	5,783	303	5%
12-4300-216	GARBAGE - POSTAGE	878	730	148	20%
12-4300-217	GARGABE - TELEPHONE & INTERNET	109	101	8	8%
12-4300-241	GARBAGE - CONTRACTED SERVICES	61,254	78,490	(17,236)	-22%
12-4300-260	GARBAGE - RENTAL	422	406	16	4%
12-4300-350	GARBAGE - LANDFILL	31,323	27,766	3,557	13%
12-4300-590	GARBAGE - SUPPLIES	295	303	(8)	-3%
12-4300-762	GARBAGE - TRANSFER TO RESERVES	10,880	10,880	0	0%
Total Expenses		137,338	149,017	(11,679)	-8%
Balance		(9,498)	(34,982)	25,484	-73%

Utility Bill Comparison

Utility Bill Comparison for 2026 Budget

RESIDENTIAL	2026	2025	Difference
Monthly Consumption (based on 12m ³ /month)			
- Water (Increase from \$3.30/m3 to \$3.75/m3)	\$ 45.00	\$ 39.60	\$ 5.40
- Sewage (Increase from \$3.58 to \$4.53/m3)	\$ 54.36	\$ 42.96	\$ 11.40
Water Service Charge & Capital Rider	\$ 12.50	\$ 12.50	\$ -
Sewer Service Charge & Capital Rider	\$ 13.00	\$ 13.00	\$ -
Garbage	\$ 19.00	\$ 17.40	\$ 1.60

Per Month **\$ 143.86 \$ 125.46 \$ 18.40**

Per Year **\$ 1,726.32 \$ 1,505.52 \$ 220.80**

COMMERCIAL	2026	2025	Difference
Monthly Consumption (based on 35m ³ /month)			
- Water (Increase from \$3.30/m3 to \$3.75/m3)	\$ 131.25	\$ 115.50	\$ 15.75
- Sewage (Increase from \$3.58 to \$4.53/m3)	\$ 158.55	\$ 125.30	\$ 33.25
Water Service Charge & Capital Rider	\$ 12.50	\$ 12.50	\$ -
Sewer Service Charge & Capital Rider	\$ 13.00	\$ 13.00	\$ -

Per Month **\$ 315.30 \$ 266.30 \$ 49.00**

Per Year **\$ 3,783.60 \$ 3,195.60 \$ 588.00**

INSTITUTIONAL	2026	2025	Difference
Monthly Consumption (based on 75m ³ /month)			
- Water (Increase from \$3.30/m3 to \$3.75/m3)	\$ 281.25	\$ 247.50	\$ 33.75
- Sewage (Increase from \$3.58 to \$4.53/m3)	\$ 339.75	\$ 268.50	\$ 71.25
Water Service Charge & Capital Rider	\$ 12.50	\$ 12.50	\$ -
Sewer Service Charge & Capital Rider	\$ 13.00	\$ 13.00	\$ -

Per Month **\$ 646.50 \$ 541.50 \$ 105.00**

Per Year **\$ 7,758.00 \$ 6,498.00 \$ 1,260.00**

Cost Recovery for Utilities

Implementing cost recovery for utilities such as water and sewer is a common and fiscally responsible practice in municipal finance. *The goal is to ensure that utility rates reflect the true cost of service delivery, rather than relying on general taxation.* Below is an analysis of the advantages and disadvantages of this approach.

Pros

1. Financial Sustainability

- Ensures that utilities are self-funded and less reliant on limited tax revenues.
- Supports long-term asset management and planning for infrastructure replacement and regulatory compliance.

2. Transparent and Equitable

- Users pay based on the level of service consumed, promoting fairness.
- Reduces cross-subsidization from non-users or low-consumption ratepayers.

3. Risk Mitigation

- Protects the municipality from future financial burdens associated with aging infrastructure, emergencies, or regulatory changes.
- Reduces the need for unplanned tax increases or emergency borrowing.

4. Encourages Conservation

- Cost-based rates encourage residents and businesses to use resources more efficiently.

5. Builds Funding Reserves

- Allows for the establishment of utility reserves for capital upgrades, emergencies, or future growth.

Cons

1. Affordability Concerns

- Higher utility rates may impact low-income households or vulnerable populations.
- Can create public dissatisfaction, especially where utility increases are significant.

2. Economic Competitiveness

- Higher service costs may discourage commercial or industrial investment, particularly in rural or small towns.

3. Limited Population Base

- With fewer users to share costs, rates can be high, making full recovery difficult without significant impact.

4. Rate Volatility

- Major capital projects or system upgrades can cause sudden rate increases unless phased and properly forecasted.

Effect of Not Increasing Utility Rates

If the Town increased utility rates based **only** on flow-through costs from the water, sewer, and waste service providers—without adjusting for inflation, maintenance, and the needs of aging infrastructure for the departments as a whole—the financial impacts will be:

- **Water department:** deficit increases by **\$36,194**
- **Sewer department:** deficit increases by **\$20,108**
- **Waste collection:** deficit increases by **\$9,965**

This results in **\$66,267 in lost revenue**.

To avoid this shortfall, rates would need to increase so that the **average resident pays approximately \$220.08 more per year** on their utility bill. Without this increase, administration would be required to either find **\$66,267 in alternative revenue** or **reduce expenses by the same amount**.

Community Utility Rate Comparison

	<u>Bon Accord (Proposed)</u>	<u>Gibbons</u>	<u>Morinville</u>	<u>Legal</u>
Garbage Collection (weekly pickup)	19 per month	20.72 per month	22.60 per month	\$30 bi-monthly + 15.00 monthly + 1.00 sustainability fee/month
	<u>Bruderheim</u>	<u>Redwater</u>	<u>Fort Saskatchewan</u>	<u>Sturgeon County</u>
Garbage Collection (weekly pickup)	22.12 per month	23.25 per month	22.30 per month	NA

	<u>Bon Accord (Proposed)</u>	<u>Gibbons</u>	<u>Morinville</u>	<u>Legal</u>
Water Rates				
Residential	3.75/m3	29.80 per month + commission rate/m3 used + 19.30 infrastructure replacement/month	\$5 per month + \$3/m3	\$75 base charge bi- monthly for first 9 m3 \$1.60/m3 after 9m3 + 2.50 infrastructure charge/month
Commercial & Institutional	3.75/m3	35.20 per month + commission rate/m3 used + 19.30 infrastructure replacement/month	\$5 per month + \$3/m3	\$75 base charge bi- monthly for first 9 m3 \$1.60/m3 after 9m3 + 2.50 infrastructure charge/month
Bulk Water	5.84/m3 or 5.26 online customer	6.30/m3 with 10% discount for online customers		5.00/m3

	<u>Bruderheim</u>	<u>Redwater</u>	<u>Fort Saskatchewan</u>	<u>Sturgeon County</u>
Water Rates				
Residential	\$3.34/m ³ + \$7.60/month	per/m charge from commission +\$1.45/m ³ +\$16 per month charge	\$2.86/m ³ + \$9.64-13.88 /month	\$20.32-30.07/month based on meter size+ \$3.00/m ³
Commercial & Institutional	\$3.34/m ³ + \$7.60/month	per/m charge from commission +\$1.45/m ³ +\$16 per month charge	\$2.86/m ³ + \$24.68-1579.42 depending on meter size	\$30.07-782.03 based on meter size/month + \$3.35/m ³
Bulk Water	\$5.00/m ³			

	<u>Bon Accord (Proposed)</u>	<u>Gibbons</u>	<u>Morinville</u>	<u>Legal</u>
Sewer Rates				
Residential	4.53/m ³	25.59 per month + commission rate per m ³ of water used + 3.25 infrastructure replacement/month	\$4 per month + 2.14/m ³ usage + 22.50/month stormwater charge	\$28.50 base charge bi-monthly + \$14.25 per month + 2.50 infrastructure fee/month
Commercial & Institutional	4.53/m ³	48.08/month + commission rate of per m ³ of water used + 3.25 infrastructure replacement/month	\$4 per month + 2.14/m ³ usage + 45/month stormwater charge	\$39.50 base charge bi-monthly + range \$39.50-137.50 + 2.50/month infrastructure charge

	<u>Bruderheim</u>	<u>Redwater</u>	<u>Fort Saskatchewan</u>	<u>Sturgeon County</u>
Sewer Rates				
Residential	\$1.55/m ³ + \$7.60/month	\$16/month + 45% of water usage	\$3.32/m ³ + \$8.60/month	\$33.88/month + \$2.84/m ³
Commercial & Institutional	\$1.55/m ³ + \$7.60/month	\$16/month + 45% of water usage	\$3.32/m ³ + \$8.60/month	\$31.66/month + \$2.84/m ³

Cemetery



The Cemetery 2026 interim budget changes include:

- The removal of \$3,000 from a transfer from reserves (from surplus in 2024) and the offsetting expense for the Cemetery Bylaw review.

The Cemetery 2026 interim budget includes the following:

- Revenue which includes:
 - Open and close sales
 - Plot sales
 - Both Open and Close and Plot sales have been higher in the past few years, however the budget continues to estimate this revenue conservatively.
- Maintenance and repairs for the cemetery.
- Parts and supplies.

**Town of Bon Accord
CEMETERY
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-5600-400	CEMETERY-OPEN & CLOSE	5,000	5,000	0	0%
11-5600-410	CEMETERY - PLOTS	5,000	5,000	0	0%
11-5600-580	CEMETERY - DONATIONS	0	0	0	#DIV/0!
11-5600-920	CEMETERY - TRANSFER FROM RESERVES	0	3,000	(3,000)	-100%
Total Revenue		10,000	13,000	(3,000)	-23%
Expenses:					
12-5600-110	CEMETERY - SALARY	9,522	9,062	460	5%
12-5600-130	CEMETERY - EMP. CONTRIB.	2,633	2,587	46	2%
12-5600-231	CEMETERY - LEGAL	0	0	0	#DIV/0!
12-5600-241	CEMETERY - CONTR. SERV.	0	3,000	(3,000)	-100%
12-5600-250	CEMETERY - REPAIR	1,000	1,000	0	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%
12-5600-762	CEMETERY - EXPANSION	0	0	0	#DIV/0!
12-5600-764	CEMETERY - TRANSFER TO RESERVES	0	0	0	#DIV/0!
12-5600-765	CEMETERY - AMORTIZATION	200	250	(50)	-20%
Total Expenses		14,855	17,399	(2,544)	#DIV/0!
Balance		(4,855)	(4,399)	(456)	10%

Parks



PARKS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Total Revenue	64,882	73,540	89,189	15,650	21%
Total Expenses	133,418	171,567	185,261	13,694	8%
Net Surplus (Deficit)	(68,536)	(98,028)	(96,072)	1,956	-2%

The Parks interim 2026 budget changes include:

- Revenue from the on-going rental of Ball Diamond #1, \$20,000 plus a contribution of \$5,000 towards recreation facilities.
 - \$15,000 of these funds have been allocated as a transfer to reserves while the remaining revenue helps offset the cost of the parks department.
- Fuel has been removed as it the purchase of fuel has all been allocated to roads.
- The rental of the portable potties for two parks (Archie Jenkins and Centennial Park) has been decreased slightly to match more current actual values, \$3,000.
- Contracted services have decreased slightly by the cost of bleacher railings and ball diamond shale.

The Parks 2026 interim budget includes the following:

- Revenue includes the Sturgeon Recreation Grant and Canada Summer Jobs Grant as well as the ball diamond rentals.
- Pesticide applicator renewal certification.
- Office equipment lease allocation.
- Soccer line painting, \$1,000
- Parts and supplies for park maintenance – dog pickup bags, baseball field chalk, Archie Jenkins sign replacement \$2,000 and parks signs \$1,000.

**Town of Bon Accord
PARKS
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-7201-400	REC-PARKS SALE OF GOODS & SERVICES	25,950	950	25,000	2632%
11-7201-500	REC-PARKS OTHER REVENUE	0	0	0	#DIV/0!
11-7201-830	REC-PARKS FEDERAL GRANT	4,200	4,200	0	0%
11-7201-840	REC-PARKS PROVINCIAL GRANTS	0	0	0	#DIV/0!
11-7201-850	REC PARKS OTHER GRANTS	59,039	57,339	1,700	3%
11-7201-920	PARKS & REC - TRANSFERS	0	11,051	(11,051)	-100%
Total Revenue		89,189	73,540	15,650	21%
Expenses:					
12-7201-110	REC PARKS - SALARIES/WAGES	105,286	101,286	4,000	4%
12-7201-130	REC-PARKS EMPLOYER CONT.	23,041	21,782	1,259	6%
12-7201-148	REC PARKS - TRAINING	500	500	0	0%
12-7201-211	REC PARKS - TRAVEL AND SUBSISTENCE	1,200	0	1,200	#DIV/0!
12-7201-217	REC PARKS - TELEPHONE & INTERNET	694	534	160	30%
12-7201-228	REC PARKS - MEMBERSHIP AND REGISTRATION	716	500	216	43%
12-7201-241	REC PARKS - CONTRACTED SERVICES	12,244	16,135	(3,891)	-24%
12-7201-260	REC PARKS - RENTAL	3,000	5,000	(2,000)	-40%
12-7201-520	REC PARKS -PARTS	6,000	6,000	0	0%
12-7201-530	REC PARKS - GAS, PROPANE & OIL	0	3,500	(3,500)	-100%
12-7201-590	REC PARKS - SUPPLIES	11,800	10,550	1,250	12%
12-7201-762	REC PARKS - CAPITAL	0	0	0	#DIV/0!
12-7201-830	REC PARKS - DEBENTURE	5,667	5,235	432	8%
12-7201-831	REC PARKS - DEBENTURE INTEREST	113	545	(432)	-79%
12-7201-920	REC PARKS - RESERVES	15,000	0	0	#DIV/0!
Total Expenses		185,261	171,567	(1,306)	8%
Balance		(96,072)	(98,028)	1,956	-2%

Arena



ARENA

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
Total Revenue	254,580	258,569	259,769	1,200	0%
Total Expenses	360,486	377,705	389,303	11,598	3%
Net Surplus (Deficit)	(105,906)	(119,136)	(129,534)	(10,398)	9%

The Arena 2026 interim budget changes include:

- LGFF operating funding to cover the arena floor scrubber purchase, \$6,000.
- Removal of the transfer from reserves of \$7,500 (from 2024 surplus) for duct cleaning completed in 2025.
- Increase to the supplies budget. The supplies were decreased in 2021, but actual needs have been much higher for the arena operations.
- The annual ice maintenance fee as increased by \$1,500 to \$6,500 for the year.
- Staff training (including mileage and subsistence) has been added for 2026.

The Arena 2026 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.
- Lift inspection and permit.
- Zamboni parts and maintenance.
- Office equipment lease and supplies allocation.

**Town of Bon Accord
ARENA
Operating Budget
2026**

		Draft 2026	Final 2025	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	6,000	0	6,000	#DIV/0!
11-7203-850	REC-ARENA OTHER GRANTS	93,769	91,069	2,700	3%
11-7203-920	REC-ARENA OTHER TRANSFERS	0	7,500	(7,500)	-100%
Total Revenue		259,769	258,569	1,200	0%
Expenses:					
12-7203-110	ARENA - SALARIES AND WAGES	151,507	144,330	7,177	5%
12-7203-130	ARENA - EMPLOYER CONTRIBUTIONS	36,045	28,097	7,948	28%
12-7203-148	ARENA - TRAINING	700	0	700	#DIV/0!
12-7203-211	ARENA - TRAVEL AND SUBSISTENCE	1,200	0	1,200	#DIV/0!
12-7203-217	TELEPHONE & INTERNET	3,199	2,645	554	21%
12-7203-228	ARENA - MEMBERSHIPS AND REGISTRATIONS	842	546	296	54%
12-7203-237	ARENA - INSURANCE	17,050	15,496	1,554	10%
12-7203-240	ARENA - CONTRACTED SERVICES/MAINTENANCE	40,991	55,682	(14,691)	-26%
12-7203-250	ARENA - BUILDING MAINTENANCE	3,500	1,500	2,000	133%
12-7203-520	ARENA - PARTS	2,000	2,000	0	0%
12-7203-521	ARENA - ZAMBONI PARTS	2,000	2,000	0	0%
12-7203-543	ARENA - NATURAL GAS	17,885	13,102	4,783	37%
12-7203-544	ARENA - POWER	40,445	45,669	(5,224)	-11%
12-7203-590	ARENA - SUPPLIES	8,000	3,000	5,000	167%
12-7203-762	ARENA - TRANSFER TO CAPITAL BUDGET	6,000	5,700	300	5%
12-7203-764	ARENA - TRANSFER TO RESERVE	0	0	0	#DIV/0!
12-7203-830	ARENA - DEBENTURE	30,783	24,676	6,107	25%
12-7203-831	ARENA - DEBENTURE INTEREST	27,156	33,262	(6,106)	-18%
Total Expenses		389,303	377,705	11,598	3%
Balance		(129,534)	(119,136)	(10,398)	9%

Economic Development



The Economic Development 2026 interim budget changes include:

- The removal of the trade advertising agreement with Mix 107.9 due to the removal of the electronic sign, \$5,850.
- Branded promotional items for events \$1,500.
- Bon Accord Investment Attraction Magazine 2026, \$700.

The Economic Development 2026 interim budget includes the following:

- Staff attendance at the Alberta Industrial Heartland conference and the Economic Development Association (EDA) conference.
- Memberships with the EDA, Go East, Community Planning Association.
- Business Showcase.
- Chamber of Commerce membership and events.
- Postage and copies, office equipment leases and office supplies.
- Utilities - power and gas allocations.

**Town of Bon Accord
DEVELOPMENT
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-6200-400	ECONOMIC DEV. - SALES/SPONSORSHIPS	0	5,850	(5,850)	-100%
11-6200-840	PROVINCIAL GRANT	0	0	0	
11-6200-920	ECONOMIC DEV.- TRANSFER FROM RESERVE	0	0	0	
Total Revenue		0	5,850	(5,850)	-100%
Expenses:					
12-6200-110	ECONOMIC DEV. - SALARIES/WAGES	82,391	75,519	6,872	9%
12-6200-130	ECONOMIC DEV. - EMPLOYER CONT.	18,090	16,850	1,240	7%
12-6200-148	ECONOMIC DEV. - TRAINING	0	0	0	#DIV/0!
12-6200-211	ECONOMIC DEV. - TRAVEL AND SUBSISTENCE	1,964	1,050	914	87%
12-6200-217	ECONOMIC DEV. - TELEPHONE & INTERNET	1,934	1,934	0	0%
12-6200-221	ECONOMIC DEV. - ADVERT./PROMOTION	2,600	400	2,200	550%
12-6200-222	PROMOTION	0	5,850	(5,850)	-100%
12-6200-223	ECONOMIC DEV. - PRINTING	100	350	(250)	-71%
12-6200-228	ECONOMIC DEV. - MEMB./REGISTRATION	3,510	1,896	1,614	85%
12-6200-240	ECONOMIC DEV. - CONT. SERV/MAINT.	11,352	10,072	1,280	13%
12-6200-241	ECONOMIC DEV. - PLAN/STRATEGY	0	0	0	#DIV/0!
12-6200-260	ECONOMIC DEV. - RENTAL	377	361	16	4%
12-6200-543	ECONOMIC DEV. - NATURAL GAS	350	296	54	18%
12-6200-544	ECONOMIC DEV. - POWER	2,769	3,908	(1,139)	-29%
12-6200-590	ECONOMIC DEV. - SUPPLIES	1,820	887	933	105%
12-6200-764	ECONOMIC DEV. TRANSFER TO RESERVES	0	0	0	#DIV/0!
Total Expenses		127,257	119,373	7,884	7%
Balance		(127,257)	(113,523)	(13,734)	12%

Safe Communities



The Safe Communities 2026 interim budget includes the following:

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



**Town of Bon Accord
SAFE COMMUNITIES
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-6210-400	SAFE COMM. - SALES/SPONSORSHIPS	60	60	0	0%
Total Revenue		60	60	0	0%
Expenses:					
12-6210-221	SAFE COMM. - ADVERT./PROMOTION	200	200	0	0%
12-6210-590	SAFE COMM. - SUPPLIES	500	480	20	4%
Total Expenses		700	680	20	3%
Balance		(640)	(620)	(20)	3%

Planning



The Planning 2026 interim budget changes include:

- The contracted municipal planning position and engineering fees have been moved to a dedicated Consultants line.
- Training includes applied land use planning courses (2) for staff.

The Planning 2026 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
2026

		Draft 2026	Final 2025	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%
11-6100-920	MUNICIPAL PLANNING - RESERVE TRANSFER	0	8,750	(8,750)	-100%
Total Revenue		7,000	15,750	(8,750)	-56%
Expenses:					
12-6100-110	MUN.PLAN. - SALARIES	0	0	0	#DIV/0!
12-6100-130	MUN.PLAN. - EMPLOYER CONTRIBUTIONS	0	0	0	#DIV/0!
12-6100-148	MUN.PLAN. - TRAINING	1,940	0	1,940	#DIV/0!
12-6100-211	MUN. PLAN. - MEALS & SUBSISTENCE	360	360	0	0%
12-6100-217	MUN. PLAN. - TELEPHONE & INTERNET	125	115	10	9%
12-6100-221	MUN. PLAN. - ADVERTISING	1,960	1,960	0	0%
12-6100-228	MUN. PLAN. - MEMBERSHIP/REG.	180	180	0	0%
12-6100-231	MUN. PLAN. - LEGAL	35,000	35,000	0	0%
12-6100-239	MUN. PLAN. - CONSULTANTS	75,000	0	75,000	#DIV/0!
12-6100-241	MUN. PLAN. - CONTR. SERV.	10,965	94,160	(83,195)	-88%
12-6100-260	MUN. PLAN. - RENTAL	245	234	11	5%
12-6100-590	MUN. PLAN. - SUPPLIES	900	828	72	9%
12-6100-830	MUN. PLAN - DEBENTURE PAYMENT	11,770	11,585	185	2%
12-6100-831	MUN. PLAN.- DEBENTURE INTEREST	820	1,006	(186)	-18%
Total Expenses		139,265	145,427	(6,162)	-4%
Balance		(132,265)	(129,677)	(2,588)	2%

The FCSS 2026 interim budget changes include:

- Some programs have been moved to recreation in order to improve compliance with the FCSS framework guidelines. The programs include: volunteer appreciation, Halloween Spooktacular, portions of the Winter Wonderfest,
- Community Services will introduce a new program next year called the Modern Family Forum – this program is a one-day conference designed to empower parents, uplift youth, and strengthen families in today's ever-changing world.

The FCSS 2026 interim budget includes the following:

- Revenue includes program fees, FCSS grant, Canada Summer Jobs grant, goal of \$400 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 – Santa's Breakfast
 - Babysitting and home alone courses (revenue matching)
 - Bon Accord Connects
 - Educational Sessions
 - Seniors Connect event
 - Easter Egg Hunt
 - Free tax clinic
 - Stuff a bus event

**Town of Bon Accord
FCSS
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-5150-411	FCSS - OTHER REVENUE	0	2,000	(2,000)	-100%
11-5150-412	FCSS - RENTALS & PROGRAM FEES	7,650	4,445	3,205	72%
11-5150-840	FCSS - PROVINCIAL GRANT	44,396	44,393	3	0%
11-5150-845	FCSS OTHER GRANTS	4,600	4,800	(200)	-4%
11-5150-920	FCSS - TRANSFER FROM RESERVES	0	2,500	(2,500)	-100%
Total Revenue		56,646	58,138	(1,492)	-3%
Expenses:					
12-5150-110	FCSS - SALARY/WAGES	71,072	69,990	1,082	2%
12-5150-130	FCSS - EMPLOYER CONTRIBUTION	14,515	13,653	862	6%
12-5150-148	FCSS ADMIN - TRAINING	750	200	550	275%
12-5150-211	FCSS ADMIN - TRAVEL & SUB.	950	850	100	12%
12-5150-216	FCSS ADMIN - POSTAGE	440	365	75	21%
12-5150-217	FCSS ADMIN - PHONE & INTERNET	956	940	16	2%
12-5150-221	FCSS ADMIN - ADVERTISING	0	1,005	(1,005)	-100%
12-5150-228	FCSS ADMIN - REG. & MEMBERSHIP	975	650	325	50%
12-5150-237	FCSS ADMIN - INSURANCE	300	300	0	0%
12-5150-241	FCSS ADMIN - CONTRACTED SERVICES	6,744	6,635	109	2%
12-5150-260	FCSS ADMIN - RENTAL	3,540	3,492	48	1%
12-5150-543	FCSS ADMIN - NATURAL GAS	1,167	986	181	18%
12-5150-544	FCSS ADMIN - POWER	624	569	55	10%
12-5150-590	FCSS ADMIN - SUPPLIES	20,625	19,004	1,621	9%
12-5150-591	FCSS COMM. DEV. - SUPPLIES	500	500	0	0%
12-5150-749	FCSS - COMM. SERVICES VOLUNTEER APPREC.	0	1,200	(1,200)	-100%
12-5150-750	FCSS COMMUNITY GRANT/DONATIONS	1,500	1,500	0	0%
Total Expenses		124,658	121,839	2,819	2%
Balance		(68,012)	(63,702)	(4,310)	7%

Recreation



The Recreation 2026 interim budget includes:

- An increase to the transfer of reserves from \$100,000 to \$120,000 per the Sturgeon Recreation agreement.
- The Volunteer Alberta grant was moved from FCSS, \$600.
- Fireworks for Canada Day are not included in this budget.
- Volunteer Appreciation event moved to recreation, \$1,200.
- Halloween Spooktacular moved to recreation, \$850.

The Recreation 2026 interim budget includes the following:

- Revenue includes adult programming revenue, grant goal of \$2,500, sponsorship goal of \$4,000 and a donation grant of \$350, and current Sturgeon Recreation Funding
 - The reserve Sturgeon operating funds of \$11,051 are removed as they were utilized in 2025.

- 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, \$13,350.
- Fireworks – Harvest Days, \$5,500
- Canada Day event; the Heritage Canada Grant changed their requirements and have allowed us to apply for more grant funding; Community Services has applied for a larger scale event with funding for fireworks, if approved.
- Adult programming.
- Flowers \$3,500 and flag replacement \$750.



**Town of Bon Accord
RECREATION
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-7210-414	REC - PROGRAMS FEES	9,200	7,251	1,949	27%
11-7210-581	REC-PROGRAMS DONATION	4,350	5,500	(1,150)	-21%
11-7210-840	REC-PROGRAMS PROV.GRANTS	1,100	500	600	120%
11-7210-850	REC-PROGRAMS OTHER GRANTS	197,983	190,883	7,100	4%
11-7210-920	REC - TRANSFER FROM RESERVES	0	0	0	#DIV/0!
Total Revenue		212,633	204,134	8,499	4%
Expenses:					
12-7210-110	REC PROGRAMS - SALARIES	52,784	51,869	915	2%
12-7210-130	REC PROGRAMS - EMPLOYER CONTRIBUTION	13,902	13,868	34	0%
12-7210-148	REC PROGRAMS - TRAINING	800	0	800	#DIV/0!
12-7210-211	REC PROGRAMS - TRAVEL & SUBSISTENCE	950	800	150	19%
12-7210-216	REC PROGRAMS - POSTAGE	439	365	74	20%
12-7210-217	REC PROGRAMS - TELEPHONE & INTERNET	825	791	34	4%
12-7210-221	REC PROGRAMS - ADVERTISING	0	0	0	#DIV/0!
12-7210-228	REC PROGRAMS - MEMBERSHIP AND REGISTRAT	285	285	0	0%
12-7210-237	REC PROGRAMS - INSURANCE	0	0	0	#DIV/0!
12-7210-240	REC PROGRAMS - CONT. SERVICE MAINTENANC	6,744	6,635	109	2%
12-7210-241	REC PROGRAMS - PROGRAMMING SERVICES	29,700	31,950	(2,250)	-7%
12-7210-260	REC PROGRAMS - RENTAL	799	766	33	4%
12-7210-270	REC PROGRAMS - MISCELLANEOUS SERV.	600	600	0	0%
12-7210-543	REC. PROG NATURAL GAS	350	296	54	18%
12-7210-544	REC PROG POWER	874	689	185	27%
12-7210-580	REC PROGRAMS - KARING FOR KIDS	500	500	0	0%
12-7210-590	REC PROGRAMS - SUPPLIES	9,396	9,372	24	0%
12-7210-591	COMMUNITY ENHANCEMENT SUPPLIES	4,500	4,250	250	6%
12-7210-764	REC PROGRAMS - TRANSFER TO RESERVES	120,000	100,000	20,000	20%
12-7210-850	TOWN DONATIONS	10,125	11,480	(1,355)	-12%
Total Expenses		253,573	234,516	19,057	8%
Balance		(40,940)	(30,382)	(10,558)	35%

Library



The library 2026 interim budget includes the following:

- NLLS membership fees.
- Insurance allocation.
- Building maintenance.
- Gas and power allocation.
- Library grant- increase of 5%.



**Town of Bon Accord
LIBRARY
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
Total Revenue		0	0	0	#DIV/0!
Expenses:					
12-7400-228	LIBRARY - MEMBERSHIP AND REGISTRATION	11,475	11,475	0	0%
12-7400-237	LIBRARY - INSURANCE/BUILDING	1,456	1,456	0	0%
12-7400-240	LIBRARY - CONTRACTED SERVICES/MAINTENAN	1,000	1,000	0	0%
12-7400-543	LIBRARY - NATURAL GAS	2,333	1,971	362	18%
12-7400-544	LIBRARY - POWER	2,368	2,047	320	16%
12-7400-764	LIBRARY - TOWN GRANT	49,889	47,232	2,657	6%
Total Expenses		68,521	65,181	3,340	40%
Balance		(68,521)	(65,181)	(3,340)	5%

Taxation



The 2026 interim budget includes the following:

- Municipal taxation revenue is \$1,902,144.
- Tax penalty revenue of \$33,270.
- Franchise fees are \$245,396.
- Investment and bank interest revenue of \$102,000.
- Alberta School requisitions
 - ASFF Residential/Farmland \$399,896.
 - ASFF Non-Residential \$31,798.
 - Separate Residential/Farmland \$8,370.
 - Separate Non-Residential \$944.
 - New school requisition due to separate school declarations.
- Homeland Housing requisition \$15,000 (estimate).

**Town of Bon Accord
TAXATION
Operating Budget
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
Revenue:					
11-0000-110	MUNICIPAL TAXES	2,358,152	2,297,073	61,079	3%
11-0000-510	PENALTIES ON TAXES	33,270	33,270	0	0%
11-0000-540	FRANCHISE FEES	245,396	254,084	(8,688)	-3%
11-0000-550	RETURN ON INVESTMENTS	102,000	126,224	(24,224)	-19%
11-0000-740	PROVINCIAL GRANTS	0	0	0	#DIV/0!
Total Revenue		2,738,818	2,710,650	28,168	#DIV/0!
Expenses:					
12-9900-751	REQUISITIONS A.S.F.F. SCHOOL	441,008	450,820	(9,812)	-2%
12-9900-752	REQUISITIONS HOMELAND HOUSING	15,000	14,014	986	7%
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		456,008	464,834	(8,826)	-2%
Balance		2,282,810	2,245,817	36,993	2%

2026 Draft Interim Budget Summary

DRAFT Interim Budget 2026

Budgeted Operating Revenue:
\$4,684,654

Budgeted Operating
Expenses: \$4,684,654

Municipal Taxation:
\$2,738,818

Budget Increase: 2%

Budget 2025

Budgeted Operating Revenue:
\$4,547,465

Budgeted Operating
Expenses: \$4,547,465

Municipal Taxation:
\$2,710,650

Budget Increase: 6.8%



Assuming that assessments remain the same, the projected increase to the municipal tax levy required to collect municipal taxation revenue would be approximately 3.96% for each class except non-residential. The estimated budgeted projection for a tax levy increase in 2025 was 3.5%.

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

	Avg. Assessment	New Projected Levy	Prior Levy	Increase per Year	Increase per Month
Residential	260,146	2,970	2,857	113	9
Non- Residential	360,242	6,926	6,926	0	0
NR-Vacant	109,050	4,186	4,026	159	13
Farmland	9,440	519	499	20	2
Machinery & Equipment	49,470	1,042	1,002	40	3

RESIDENTIAL/FARMLAND TAX RATE INCREASES

Municipality	2021	2022	2023	2024	2025
Bon Accord	0%	0%	2%	2%	2%
Redwater	6%	2%	0%	2%	-1.5%
Legal	3%	3%	-4%	0%	0.06%
Gibbons	3%	5%	5%	4%	1%
Morinville	NO DATA	NO DATA	NO DATA	NO DATA	1.36%
Bruderheim	NO DATA	NO DATA	NO DATA	NO DATA	-9.10%
Sturgeon	NO DATA	NO DATA	3%	1%	0%
St. Albert	NO DATA	NO DATA	0%	4%	0.45%
Edmonton	3%	-1%	1%	9%	-0.51%

NON-RESIDENTIAL TAX RATES

Municipality	2021	2022	2023	2024	2025
Bon Accord	0%	0%	2%	0%	-1%
Redwater	6%	5%	4%	2%	12%
Legal	0%	2%	-4%	-3%	8.48%
Gibbons	3%	5%	5%	4%	1%
Morinville	NO DATA	NO DATA	NO DATA	NO DATA	14.32%
Bruderheim	NO DATA	NO DATA	NO DATA	NO DATA	4.49%
Sturgeon	NO DATA	NO DATA	-4%	8%	0%
St. Albert	NO DATA	NO DATA	0%	4%	0.45%
Edmonton	8%	6%	-1%	9%	6.88%

Capital

The 2026 interim capital budget includes the following projects:

WATER/WASTEWATER/STORM SYSTEMS

- Fire Hydrant Replacement \$30,000; funded by reserves.
- Water Meter – Vault – Relocation \$25,000; funded by the CCBF grant.
- Storm Park Project \$1,900,000; funded by FCM Grant, and Drought and Flood Grant, and reserves.
- Spruce Meadow Drainage project \$538,500; *unknown funding at this time*
- 52nd Street Culvert Replacement \$25,000; funding undetermined – grants, reserves.

ROADS

- 50th Avenue Full Reclamation \$861,511; funded by the LGFF/CCBF grant.
- Sidewalk Replacement \$40,000; CCBF grant.
- 54th Avenue Road Feasibility Study \$200,000; funded by the Alberta Community Partnership grant.

ARENA

- Floor scrubber \$6,000; funded by the LGFF operating grant.
- Arena Heating \$22,000; funded by other grants or Sturgeon recreation reserve.
- Exit door replacement project \$8,000; funded by Sturgeon Recreation reserve.

BUILDING

- Town office window replacement project \$17,400; funded by reserves.

EQUIPMENT

- Indoor station compressor \$5,000; funded by reserves.

2026 Canada Community Building Fund – \$308,172 projected (including carryforward)

2025 Local Government Fiscal Framework - \$763,799 projected (including carryforward)

Discussion Considerations:

- Complete 50th Avenue road project in 2026 per the 10-year capital plan using LGFF and CCBF grant funding. These grants have historically been utilized to complete road projects.
- Defer the Spruce Meadow Drainage project and research other grants to complete this project. It is more likely to find other grant funding for stormwater/environmental projects than for road projects.

Reserves



RESERVES		Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
Schedule Per Policy :					
OPERATING					
General Reserve	Schedule A-1	852,920	847,920	645,170	640,170
Community Services	Schedule A-2	4,417	6,917	4,417	4,417
Facility Infrastructure Reserve	Schedule A-3	19,946	47,336	40,846	43,446
Parks & Recreation Reserve	Schedule A-4	26,032	22,101	0	0
Protective Services - COPS	Schedule A-5	2,255	2,255	2,255	2,255
Snow Removal Reserve	Schedule A-6	15,000	15,000	15,000	15,000
CAPITAL					
Gateway Plan Reserve	Schedule B-1	14,471	14,471	11,471	11,471
Fleet & Equipment Reserve	Schedule B-2	10,552	1,577	1,577	1,577
Parks , Recreation, and Culture	Schedule B-3	-	100,000	333,881	438,881
Protective Services - Fire Reserve	Schedule B-4	101,506	86,506	66,506	46,506
Sewer System Projects	Schedule B-5	199,990	225,273	252,569	294,865
Storm Water System Projects	Schedule B-6	81,173	101,456	98,512	120,808
Transportation Projects	Schedule B-7	488,215	509,765	806,584	842,464
Veterans Park Reserve	Schedule B-8	11,853	-	-	-
Water System Projects	Schedule B-9	310,612	345,156	383,600	422,044
TOTALS		\$ 2,138,943	\$ 2,325,735	\$ 2,662,390	\$ 2,883,906
Unrestricted Surplus			\$ 1,878,507	\$ 1,072,807	unknown