

**Town of Bon Accord**  
**AGENDA**  
**Regular Council Meeting**  
**May 5, 2026 6:00 p.m. in Council Chambers**  
Live streamed on Bon Accord YouTube Channel

- 1. CALL TO ORDER AND LAND ACKNOWLEDGEMENT**
- 2. ADOPTION OF AGENDA**
- 3. PROCLAMATIONS**
  - 3.1. Emergency Preparedness Week (enclosure)
  - 3.2. Economic Development Week (enclosure)
  - 3.3. National Mental Health Awareness Week (enclosure)
  - 3.4. National Public Works Week (enclosure)
  - 3.5. National AccessAbility Week (enclosure)
- 4. ADOPTION OF MINUTES**
  - 4.1. April 21, 2026; Regular Council Meeting (enclosure)
  - 4.2. April 28, 2026; Committee of the Whole Meeting (enclosure)
- 5. DELEGATION**
  - 5.1. 6:05 p.m. Matt Roblin, Sturgeon County Enforcement Services – Quarterly Bylaw Reports (enclosure)
- 6. UNFINISHED BUSINESS**
  - 6.1. Approval Of Final Budget 2026 (enclosure)
  - 6.2. Veterans' Memorial Park Stone Replacement (enclosure)
- 7. NEW BUSINESS**
- 8. BYLAWS/POLICIES/AGREEMENTS**
  - 8.1. 2026-01 Procedural Bylaw (enclosure)
  - 8.2. 2026-03 Taxation Bylaw (enclosure)
- 9. WORKSHOPS/MEETINGS/CONFERENCES**
- 10. CORRESPONDENCE**
- 11. NOTICE OF MOTION**
- 12. CLOSED SESSION**
  - 12.1. Ball Diamond #1 Agreement – ATIA Section 29 Advice from officials
- 13. ADJOURNMENT**

## PROCLAMATION


### EMERGENCY PREPAREDNESS WEEK May 3 – 9, 2026

WHEREAS, the Town of Bon Accord recognizes the importance of Emergency Preparedness in Alberta; and

WHEREAS, this year's theme is "In It Together." The goal of Emergency Preparedness Week is to raise community awareness and the need to prepare for the possibility of an emergency; and

WHEREAS, the safety of our community is the responsibility of each and every one of us and we must prepare now and learn how to secure a strong and healthy tomorrow.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim May 3 – 9, 2026 as "Emergency Preparedness Week" in the Town of Bon Accord and encourage all citizens to participate in educational activities on emergency preparedness.



Mayor Brian Holden

APRIL 28, 2026

Date

## PROCLAMATION

### **ECONOMIC DEVELOPMENT WEEK May 4 – 8, 2026**


WHEREAS, communities rely on economic development professionals to promote economic well-being and quality of life; for communities like Bon Accord that means coordinating activities that create, retain, and expand jobs in order to facilitate growth, enhance wealth, and provide a stable tax base; and

WHEREAS, economic developers stimulate and incubate entrepreneurship in order to help establish the next generation of new businesses, which is the hallmark of the Canadian economy; and

WHEREAS, economic developers are engaged in a wide variety of settings including rural and urban, local, provincial, and federal governments, public-private partnerships, chambers of commerce, universities, and a variety of other institutions; and

WHEREAS, economic developers attract and retain high-quality jobs, develop vibrant communities, and improve the quality of life in their regions.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim May 4 – 8, 2026 as “Economic Development Week” in the Town of Bon Accord and encourage all citizens to observe this week.



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Mayor Brian Holden

APRIL 28, 2026

Date

## PROCLAMATION

### NATIONAL MENTAL HEALTH WEEK May 4 – 10, 2026

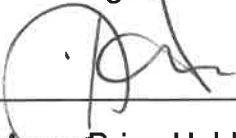
WHEREAS, the Canadian Mental Health Association encourages all Canadians to celebrate Mental Health Week each year at the beginning of May to promote positive mental health for everyone;

WHEREAS, 2026 marks the 75<sup>th</sup> annual Mental Health Week and is a Canadian tradition, with communities, schools and workplaces rallying to celebrate, protect and promote mental health;

WHEREAS, this year's Mental Health Week theme is "Come Together, Canada." It's a call to spark small, everyday actions of connection, and to recognize the role we all play in supporting mental health through connection; and

WHEREAS, social connection is essential to overall health and well-being, but too many people are feeling alone. In Canada, millions of people say they feel lonely often or always.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim May 4 – 10, 2026 as "National Mental Health Week" in the Town of Bon Accord and encourage all citizens to observe this week.



Mayor Brian Holden

APRIL 28, 2026

Date

## PROCLAMATION

### NATIONAL PUBLIC WORKS WEEK May 17 – 23, 2026


WHEREAS Public Works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life and well-being of the people of Bon Accord, and;

WHEREAS these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers and employees at all levels of government and the private sector, who are responsible for rebuilding, improving and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens, and;

WHEREAS it is in the public interest for the citizens, civic leaders and children in Bon Accord to gain knowledge of and to maintain a progressive interest and understanding of the importance of public works and public works programs to build and maintain communities and;


WHEREAS the year 2026 marks the 66<sup>th</sup> annual National Public Works Week and the theme is "Rooted in Service, Powered by Community."

NOW THEREFORE on behalf of Council, I, Mayor Brian Holden of the Town of Bon Accord, do hereby proclaim the week of May 17 – 23, 2026 to be National Public Works Week, and urge all residents to join with representatives of the Canadian Public Works Association and government agencies in activities, events and ceremonies designed to pay tribute to our public works professionals, engineers, managers and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.



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Mayor Brian Holden



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Date

## PROCLAMATION

### **NATIONAL ACCESSABILITY WEEK (NAAW) May 31 – June 6, 2026**

WHEREAS, under the Accessible Canada Act 2019, c. 10, s. 133, throughout Canada each year, the week starting on the last Sunday in May is to be known as National AccessAbility Week; and

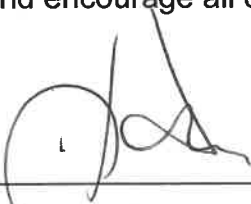
WHEREAS, National AccessAbility Week is an opportunity to promote accessibility and inclusion across communities and workplaces, and a time to celebrate the contributions of Canadians with disabilities and to be inspired to further break down barriers; and

WHEREAS, National AccessAbility Week was first established following Paralympian Rick Hanson's Man in Motion World Tour in 1988; and

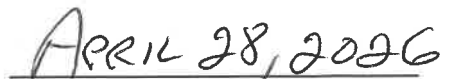
WHEREAS, National AccessAbility Week is an opportunity to celebrate the valuable contributions of Canadians with disabilities, and to recognize the efforts of individuals, communities and workplaces that are actively working to remove barriers to accessibility and inclusion; and

WHEREAS, National AccessAbility Week is an opportunity to celebrate accessibility and recognize the importance of building a better Town of Bon Accord for people with disabilities by working towards becoming a fully accessible and inclusive town.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim May 31 – June 6, 2026, as "National AccessAbility Week" in the Town of Bon Accord and encourage all citizens to observe this week.



Mayor Brian Holden



Date

**Town of Bon Accord  
Regular Meeting of Council Minutes  
April 21, 2026, 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

**COUNCIL  
PRESENT**

Mayor Brian Holden  
Deputy Mayor Lynn Bidney  
Councillor Cindy Gallant  
Councillor Timothy J. Larson  
Councillor Tanya May

**ADMINISTRATION**

Bill Rogers – Chief Administrative Officer  
Kyle Miller – Planning & Development Officer  
Terry Doerkson – Infrastructure Manager  
Nicole Paproski – Administration & Community Services Assistant

**CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

Mayor Holden called the meeting to order at 9:00 a.m.

**ADOPTION OF AGENDA**

COUNCILLOR LARSON MOVED THAT Council adopt the April 21, 2026, agenda as presented

**CARRIED UNANIMOUSLY RESOLUTION 26-072**

**ADOPTION OF MINUTES**

*April 7, 2026; Regular Council Meeting*

COUNCILLOR MAY MOVED THAT Council approves the April 7, 2026 Regular Council Meeting minutes as presented.

**CARRIED UNANIMOUSLY RESOLUTION 26-073**

**DELEGATION**

*Edward Telford – 2025 Financial Statements*

DEPUTY MAYOR BIDNEY MOVED THAT Council accepts the delegation as information.

**CARRIED UNANIMOUSLY RESOLUTION 26-074**

**DEPARTMENTS REPORT**

*April 2026*

COUNCILLOR GALLANT MOVED THAT Council accepts the report as information.

**CARRIED UNANIMOUSLY RESOLUTION 26-075**

**NEW BUSINESS**

*Bon Accord Public Library Board Trustee Appointments and Financial Reviewer Approval*

**Town of Bon Accord  
Regular Meeting of Council Minutes  
April 21, 2026, 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

COUNCILLOR MAY MOVED THAT Council appoints Melanie Philbrick & Vicki Foster to the Bon Accord Public Library Board for a 3-year term ending May 2, 2029 and Beverly Lehtonen as the Financial Reviewer of the 2025 Bon Accord Public Library Board accounts.

**CARRIED UNANIMOUSLY RESOLUTION 26-076**

***CSAB Advisory Board Appointments***

COUNCILLOR LARSON MOVED THAT Council appoints Shannon Loehr to the Community Services Advisory Board as the senior's representative for a two-year term ending December 31, 2027, and Anne Lawrence & Cryslin Temporal to the Community Services Advisory Board as members at large for two-year terms ending December 31, 2027.

**CARRIED UNANIMOUSLY RESOLUTION 26-077**

***Approval of the 2025 Financial Statements***

DEPUTY MAYOR BIDNEY MOVED THAT Council approves the 2025 audited financial statements as presented.

**CARRIED UNANIMOUSLY RESOLUTION 26- 078**

**COUNCIL REPORTS**

COUNCILLOR GALLANT MOVED THAT Council accepts the reports as information.

**CARRIED UNANIMOUSLY RESOLUTION 26-079**

**ADJOURNMENT**

COUNCILLOR MAY MOVED THAT the April 21, 2026, Regular Meeting of Council adjourn at 9:56 a.m.

**CARRIED UNANIMOUSLY RESOLUTION 26-080**

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Mayor Brian Holden

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Bill Rogers, Chief Administrative Officer

**Town of Bon Accord  
Committee of the Whole Meeting Minutes  
April 28, 2026, 4:15 p.m. in Council Chambers  
Live streamed on Bon Accord YouTube Channel**

**COUNCIL**

**PRESENT**

Mayor Brian Holden  
Deputy Mayor Lynn Bidney  
Councillor Cindy Gallant  
Councillor Timothy J. Larson – Chair  
Councillor Tanya May

**ADMINISTRATION**

Bill Rogers, Chief Administrative Officer  
Falon Fayant, Corporate Services Manager  
Jessica Spaidal, Legislative Services and Communications Supervisor

**CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

COUNCILLOR LARSON called the meeting to order at 4:15 p.m.

**ADOPTION OF AGENDA**

COUNCILLOR MAY MOVED THAT Council adopt the agenda for April 28, 2026, as presented.

**CARRIED UNANIMOUSLY RESOLUTION 26-081**

**DELEGATION**

*Karim Zariffa - West Coast Oil Pipeline County and Town Pre-Engagement*

**BYLAWS | POLICIES | AGREEMENTS**

***Procedural Bylaw Review***

MAYOR HOLDEN MOVED THAT administration bring the bylaw back at the next regular meeting of Council for a resolution.

**CARRIED UNANIMOUSLY RESOLUTION 26-082**

**CLOSED SESSION**

***Regional Waste Collection – ATIA Section 19 Disclosure harmful to business interests of a third party, Section 29 Advice from officials, and Section 30 Disclosure harmful to economic and other interests of a public body***

COUNCILLOR GALLANT MOVED THAT Council move into closed session to discuss *Regional Waste Collection – ATIA Section 19 Disclosure harmful to business interests of a third party, Section 29 Advice from officials, and Section 30 Disclosure harmful to economic and other interests of a public body* at 4:45 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 26-083**

**Town of Bon Accord  
Committee of the Whole Meeting Minutes  
April 28, 2026, 4:15 p.m. in Council Chambers  
Live streamed on Bon Accord YouTube Channel**

COUNCILLOR GALLANT MOVED THAT Council come out of closed session at 5:21 p.m.  
**CARRIED UNANIMOUSLY RESOLUTION 26-084**

**ADJOURNMENT**

DEPUTY MAYOR BIDNEY MOVED THAT the April 28, 2026, Committee of the Whole Meeting adjourn at 5:24 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 26-085**

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Mayor Holden

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Bill Rogers, Chief Administrative Officer

DRAFT

**Sturgeon County**

Statistics from: 1/1/2026 12:00:00AM to 3/31/2026 11:59:00PM

**Citation Printout Report by Violation**

Total Citations of (ROR S.37(B) FAIL TO STOP FOR STOP SIGN AT CROSS WALK OR STOP LINE): 1  
Total Mandatory Appearances: 0

Total Citations of (SEC 4(B) 1352/15 DOG CONTROL BITE ATTEMPT TO BITE BARK AT ANY PERSON CHASE LIVE): 1  
Total Mandatory Appearances: 0

Total Citations of (TSA S.115(2)(P) EXCEED MAX SPEED LIMIT): 5  
Total Mandatory Appearances: 0

Total Citations of (TSA S.115.1(1)(A) DR/OPERATE VEH HOLDING/VIEWING/MANIPULATIONG CELL/): 1  
Total Mandatory Appearances: 0

**Grand Total**

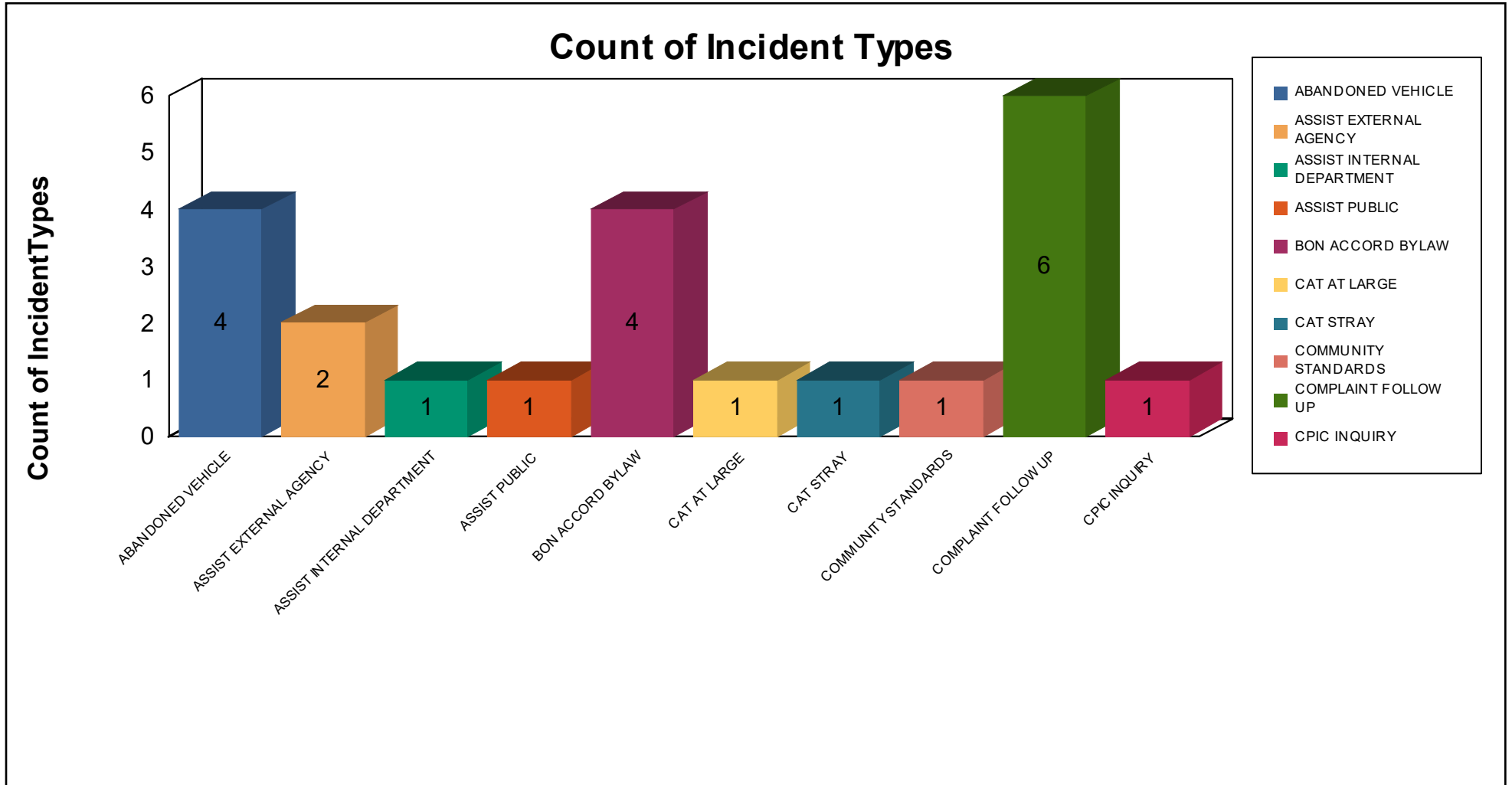
Total Number of Citations Reported: **8**  
Total Fine Amounts Reported: **\$362.00**  
Total Money Collected: **\$0.00**  
Total Money Still Due: **\$362.00**  
Total Mandatory Appearances: **0**

# Sturgeon County

Statistics from Occurred Date: 1/1/2026 12:00:00AM to 3/31/2026 11:59:00PM

## Incident Report

STURGEON COUNTY ENFORCEMENT -

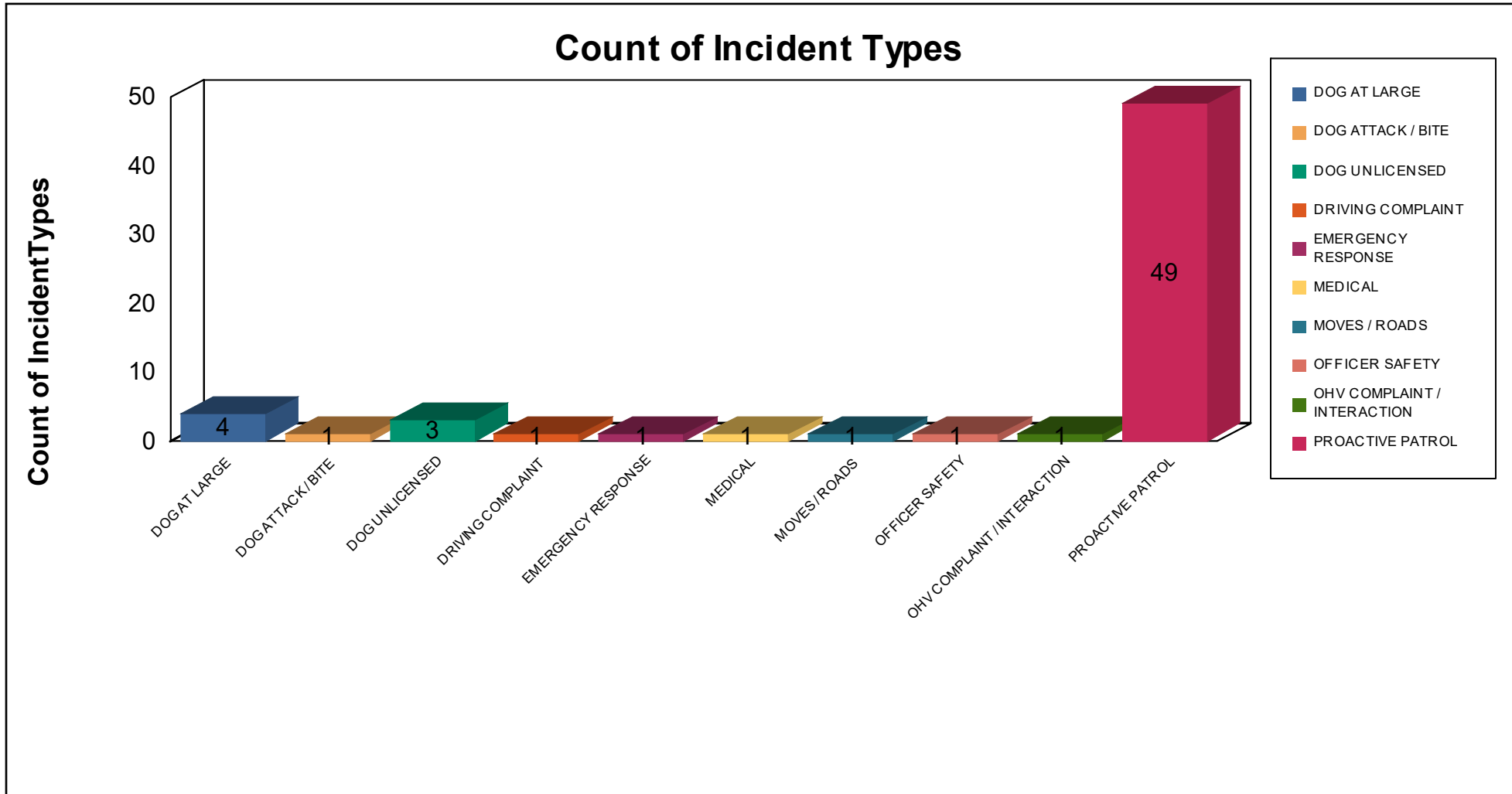


ABANDONED VEHICLE: 4 4%

**Incident Report**

**STURGEON COUNTY ENFORCEMENT -**

<b>ASSIST EXTERNAL AGENCY:</b>	<b>2</b>	<b>2%</b>
<b>ASSIST INTERNAL DEPARTMENT:</b>	<b>1</b>	<b>1%</b>
<b>ASSIST PUBLIC:</b>	<b>1</b>	<b>1%</b>
<b>BON ACCORD BYLAW:</b>	<b>4</b>	<b>4%</b>
<b>CAT AT LARGE:</b>	<b>1</b>	<b>1%</b>
<b>CAT STRAY:</b>	<b>1</b>	<b>1%</b>
<b>COMMUNITY STANDARDS:</b>	<b>1</b>	<b>1%</b>
<b>COMPLAINT FOLLOW UP:</b>	<b>6</b>	<b>5%</b>
<b>CPIC INQUIRY:</b>	<b>1</b>	<b>1%</b>



**DOG AT LARGE: 4 4%**

**DOG ATTACK / BITE: 1 1%**

**DOG UNLICENSED: 3 3%**

**DRIVING COMPLAINT: 1 1%**

**Incident Report**

**STURGEON COUNTY ENFORCEMENT -**

**EMERGENCY RESPONSE: 1 1%**

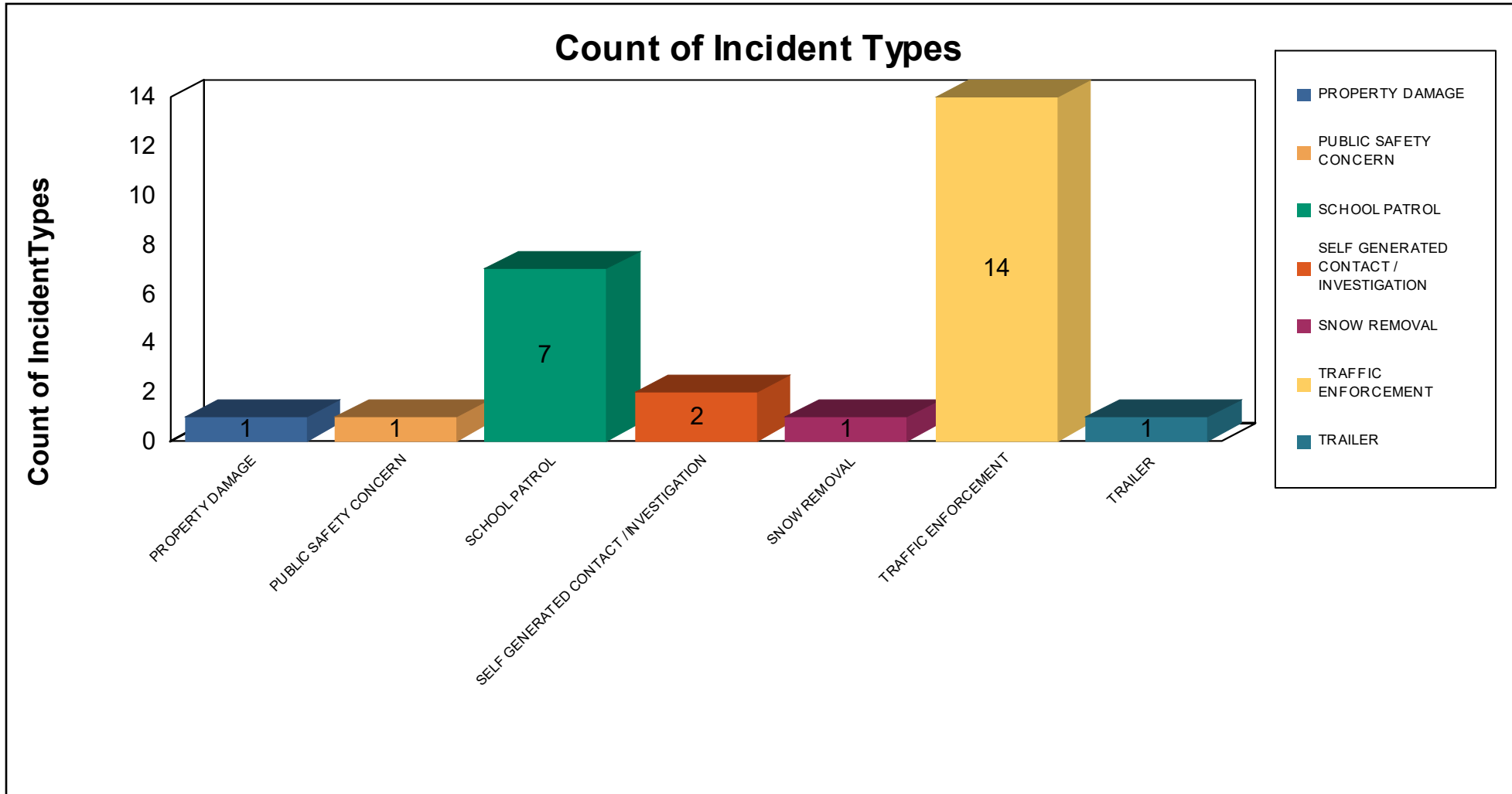
**MEDICAL: 1 1%**

**MOVES / ROADS: 1 1%**

**OFFICER SAFETY: 1 1%**

**OHV COMPLAINT / INTERACTION: 1 1%**

**PROACTIVE PATROL: 49 44%**



PROPERTY DAMAGE: 1 1%

PUBLIC SAFETY CONCERN: 1 1%

SCHOOL PATROL: 7 6%

SELF GENERATED CONTACT / INVESTIGATION: 2 2%

**Incident Report**

**STURGEON COUNTY ENFORCEMENT -**

**SNOW REMOVAL: 1 1%**

**TRAFFIC ENFORCEMENT: 14 13%**

**TRAILER: 1 1%**

**Grand Total: 100.00% Total # of Incident Types Reported: 112**

**TOWN OF BON ACCORD**  
**REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	May 5, 2026
<b>Presented by:</b>	Falon Fayant, Corporate Services Manager
<b>Title:</b>	<b>Approval of Final 2026 Operating and Capital Budget</b>
<b>Agenda Item No.</b>	<b>6.1</b>

**BACKGROUND/PROPOSAL**

The interim budget was approved at the December 2, 2025, regular meeting of Council. On March 31<sup>st</sup>, Council and administration held a strategic budget planning session.

A final budget needs to be approved before the 2026 rates of taxation can be approved.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

The proposed 2026 final budget requires an increase in expenses of \$171,228 (7.6%) which accounts for inflationary increases and increases to reserves. The budget also focuses on transferring additional funds to reserves to plan for future infrastructure maintenance and investment.

The total presented 2026 final capital budget requires an investment of \$3,426,791.

The budget would require a tax increase of 3.15%, equal to approximately \$7 per month for the average homeowner. There is no increase to non-residential taxes to maintain a competitive environment for business and development.

The overall budget position is to maintain current service levels while responding to cost inflationary pressures and completing required maintenance and capital projects.

**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.

**RECOMMENDED ACTION (by originator)**

THAT Council approves the final 2026 operating and capital budget as presented.



# 2026 Operating & Capital Budget

Final Budget Strategic Planning



Town of  
**Bon Accord**  
building for tomorrow

# Budget Purpose

## Operating Budget

The presented 2026 final operating budget focuses on maintaining municipal services and increasing transfers to reserves in order to position the Town for a future focused on growth. Current municipal service levels are directed by Council through the strategic plan, policies, and bylaws.

- Maintaining service levels does not equate to maintaining expense levels. With increases in inflation, expense levels must also increase in some department areas.
- Overall assessments increased by 8%.
- The overall wages and salaries budget has increased due to the updated CAO contract, increases to the premium rate from WCB, and increases to health benefits.
- LGFF operating funding is \$119,284.

The proposed 2026 final budget requires an increase in expenses of \$171,228 (7.6%) which accounts for inflationary increases and increases to reserves. The budget also focuses on transferring additional funds to reserves to plan for future infrastructure maintenance and investment.

## Capital Budget

The presented 2026 final capital budget is focused on maintaining core infrastructure – roads, water, equipment, and buildings - and managing stormwater through projects to improve and develop infrastructure.

Capital funding sources are limited to federal and provincial grants and reserves. The amount of grants available does not sustain the Town's long-term infrastructure needs. The projected Canada Community Building fund grant available for 2026 is \$308,172 (2026 contribution of \$138,736 and carryforward of \$169,436) and the Local Government Fiscal Framework grant funding available for 2026 is \$762,389 (2026 contribution of \$393,889 and carryforward of \$368,500). The Drought and Flood Protection Plan grant of \$700,000 and the FCM Grant of \$800,000 are committed to the Stormwater Park project. The Alberta Community Partnership grant is \$200,000 towards the regional transportation project.

The total presented 2026 final capital budget requires an investment of \$3,426,791.

## 2026 Final Budget – Key Highlights

- **Assessment growth:** Municipal assessment increased **8%**, providing additional tax base support.
- **Stable provincial funding:** LGFF operating funding remains consistent at \$119,284 annually.
- **Grant-supported capital: 77% of the capital budget is funded through grants**, significantly reducing reliance on municipal tax funding.

### Key Additions Since Interim Budget

- **Governance & networking:** Added funding for **Council and CAO attendance at the FCM Conference** and contingency for additional unknown networking opportunities that may arise during the year.
- **Building maintenance:** Increased allocation due to **aging administrative building infrastructure**; \$4,900 already spent on a hot water tank replacement this year.
- **Policing costs: RCMP funding increased 32%**, from **\$73,176 to \$106,706**.
- **Fleet maintenance:** Higher **heavy truck repair costs** anticipated.
- **Waste collection: Fuel surcharge costs increased** due to sustained higher fuel prices.

### Strategic Financial Management

- **39% increase in transfers to reserves**, strengthening funds for:
  - Transportation
  - Fleet & equipment
  - Storm and sewer infrastructure
  - Parks

### Tax Levy Impact on Residents & Businesses

- **Residential tax increase: 3.15%**, equal to **approximately \$7 per month for the average homeowner**.
- **No increase to non-residential taxes** to maintain a **competitive environment for business and development**.

### Overall Budget Position

- Maintains **current service levels** while responding to **cost pressures**.
- **Strengthens long-term financial sustainability** through increased reserve contributions.
- Continue to **support future growth and economic development** in a fiscally responsible manner.

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# Council

## COUNCIL

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Revenue:</b>					
<b>TOTAL REVENUES</b>	0	0	0	0	-
<b>TOTAL EXPENSES</b>	125,493	125,793	151,461	25,669	20%
<b>Net Surplus (Deficit)</b>	(125,493)	(125,793)	(151,461)	(25,669)	14%

The Council 2026 final budget includes the following:

- 2% COLA adjustment for Council and an increase in employer contributions – an analysis of actuals for this expense shows this has been under-budgeted in previous years.
- An increase in mileage and subsistence and the registration fees for the FCM Conference.
- Removing additional workshops/required orientation training following the election.
- Changes to the allowance for Council’s branded items per the policy – Council members can utilize their full \$200 allowance at any time during their term.
- Fees and per diems per councillor for the meetings and networking opportunities attended.
- Mileage and registration for the following:
  - (3) golf tournaments: Redwater, Sturgeon County, Gibbons
  - Brownlee Emerging Trends seminar
  - Spring Municipal Leaders Caucus and the Fall ABMunis Conference
  - FCSSAA conference
  - FCM Conference
  - Economic Development Association networking
  - MFRC Yellow Ribbon Gala
  - Alberta Industrial Heartland Conference
  - ABMunis, FCM, and RMA memberships
  - Contingency has been increased for unknown meetings, registration, and networking opportunities.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>Expenses:</b>					
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	14,726	8,624	\$ 6,102.00	71%
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	22,550	13,115	\$ 9,435.00	72%
12-1100-237	INSURANCE	2,622	2,667	-\$ 45.00	-2%
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%
<b>Total Expenses</b>		<b>151,461</b>	<b>125,793</b>	<b>\$ 25,668.50</b>	<b>20%</b>
<b>Balance</b>		<b>(151,461)</b>	<b>(125,793)</b>	<b>-\$ 25,668.50</b>	<b>20%</b>



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
<b>Total Revenue</b>		0	0	0	#DIV/0!
<b>Expenses:</b>					
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%
<b>Total Expenses</b>		<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>
<b>Balance</b>		<b>(2,000)</b>	<b>(2,000)</b>	<b>0</b>	<b>0%</b>

**Interim vs. Final Budget - Council**

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues				
Interim Budget	Final Draft Budget	Variance		
-	-	-		
Expenses				
Interim Budget	Final Draft Budget	Variance		
143,754	151,461	7,707		
Explanation of Changes				
	Interim	Final	Variance	
Mileage & Subsistence	11,481	14,726	3,245	
Memberships & Registrations	17,775	22,550	4,775	
Insurance	2,935	2,622	(313)	
<b>TOTAL</b>			<b>7,707</b>	

# Administration

## ADMINISTRATION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	<b>42,686</b>	<b>23,890</b>	<b>25,230</b>	<b>1,340 -</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>632,394</b>	<b>680,287</b>	<b>738,101</b>	<b>57,814</b>	<b>8%</b>
<b>Net Surplus (Deficit)</b>	<b>(589,707)</b>	<b>(656,397)</b>	<b>(712,871)</b>	<b>(56,474)</b>	<b>9%</b>

The Administration final 2026 budget includes the following:

- Revenue, which includes tax certificates, landfill permit replacement, and NSF fees. There are no provincial grant allocations; 2025 included a reserve transfer for duct cleaning and a grant for the purchase of computer hardware equipment. Reserve transfer to cover emergency lighting upgrades have been added, funded by last year's budgetary funds.
- Postage and copy expenses, office equipment leases, and office supplies.
- Supplies include an allowance to replace the administration chairs in chambers as they are aging.
- Utilities – cell phones, office phones, power, and gas.
- Audit services: \$14,150, and assessment services: \$17,255.
- Cleaning services for the office: \$32,152
- Software annual fees: Catalis ERP \$17,415, Canva
- Website allocation, security, land titles, and banking fees.
- Building maintenance – maintenance in the early part of the year included emergency lighting upgrades (funded from reserves transfer from last year's budget) and a hot water tank upgrade. Contingencies for maintenance have been increased due to the age of the building/infrastructure and therefore higher potential for repairs.
- Staff training and conferences for networking and increased knowledge. This was reduced last year, and plans have been put in place for staff to attend certain conferences/opportunities every second year rather than every year. Contingencies for CAO registrations and subsistence have increased slightly.
- Contracted services for IT managed services have increased per the new contract, \$21,084.
- Wages & salaries for updated CAO contract.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-1200-400	ADMIN - SALES OF GOODS/SERVICES	\$ 5,330	\$ 2,990	\$ 2,340	78%
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	\$ 5,500	\$ 4,000	\$ 1,500	38%
<b>Total Revenue</b>		<b>\$ 25,230</b>	<b>\$ 23,890</b>	<b>\$ 1,340</b>	<b>6%</b>
<b>Expenses:</b>					
12-1200-110	ADMIN - SALARY/WAGES	\$ 351,475	\$ 327,228	\$ 24,247	7%
12-1200-130	ADMIN - EMPLOYERS CONTR.	\$ 90,654	\$ 85,735	\$ 4,919	6%
12-1200-148	ADMIN - TRAINING	\$ 4,430	\$ 4,000	\$ 430	11%
12-1200-211	ADMIN - TRAVEL AND SUBSISTENCE	\$ 7,610	\$ -	\$ 7,610	#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.	\$ 8,005	\$ 10,488	-\$ 2,483	-24%
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	\$ 32,139	\$ 28,466	\$ 3,673	13%
12-1200-240	ADMIN - CONTRACTED SERVICES	\$ 81,444	\$ 74,871	\$ 6,573	9%
12-1200-251	ADMIN - BUILDING MAINTENANCE	\$ 21,605	\$ 9,000	\$ 12,605	140%
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	\$ 13,270	\$ 14,730	-\$ 1,460	-10%
12-1200-762	ADMIN - TRANSFER TO RESERVES	\$ -	\$ 11,000	-\$ 11,000	-100%
12-1200-764	RESERVE - FACILITY INFRASTRUCTURE	\$ 20,000	\$ 10,000	\$ 10,000	100%
12-1200-765	ADMIN - AMORTIZATION	\$ 30,000	\$ 30,000	\$ -	0%
12-1200-810	ADMIN - BANK CHARGES & SHORT TERM	\$ 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%
<b>Total Expenses</b>		<b>\$ 738,101</b>	<b>\$ 680,287</b>	<b>\$ 57,814</b>	<b>8%</b>
<b>Balance</b>		<b>(712,871)</b>	<b>(656,397)</b>	<b>(56,474)</b>	<b>9%</b>

## Interim vs. Final Budget - Administration

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
17,390	25,230	7,840	
Expenses			
Interim Budget	Final Draft Budget	Variance	
704,359	738,101	33,742	
Explanation of Changes			
Revenues	Interim	Final	Variance
Sale of Goods & Services	2,990	5,330	2,340
Transfer from Reserves	-	5,500	5,500
<b>TOTAL</b>			<b>7,840</b>
Expenses	Interim	Final	Variance
Wages & Salaries	425,628	442,129	16,501
Training	5,280	4,430	(850)
Travel & Subsistence	3,390	7,610	4,220
Memberships & Registrations	5,650	8,005	2,355
Insurance	31,313	32,139	826
Building Maintenance	11,000	21,605	10,605
Supplies	13,185	13,270	85
<b>TOTAL</b>			<b>33,742</b>

# EV Chargers

## EV CHARGERS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUE</b>	0	750	750	0	0%
<b>TOTAL EXPENSES</b>	0	7,425	7,444	19	0%
<b>Net Surplus (Deficit)</b>	0	(6,675)	(6,694)	(19)	0%

The EV Chargers 2026 final budget includes the following:

- Revenue from the Level 3 charging stations.
- Data charges from Bell Mobility for internet services \$1,800.
- Annual maintenance fee \$1,296, increase since interim budget.
- Level 3 charger subscription fees \$648.
- Sim card service \$2,500.
- Maintenance contingency of \$1,200 (e.g. Coolant level refill and maintenance).



**Town of Bon Accord  
EV CHARGERS  
Operating Budget  
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
1-1-1300-400	EV CHARGERS - SALES	750	750		
<b>Total Revenue</b>		<b>750</b>	<b>750</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>					
1-2-1300-221	EV CHARGERS - ADVERTISING	0	200	(200)	-100%
1-2-1300-240	EV CHARGERS - CONTRACTED SERVICES & FEES	6,244	6,025	219	4%
1-2-1300-590	EV CHARGERS - SUPPLIES	1,200	1,200	0	0%
<b>Total Expenses</b>		<b>7,444</b>	<b>7,425</b>	<b>19</b>	<b>0%</b>
<b>Balance</b>		<b>(6,694)</b>	<b>(6,675)</b>	<b>(19)</b>	<b>0%</b>

## Interim vs. Final Budget – EV Chargers

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
750	750	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
7,252	7,444	192	
Explanation of Changes			
	Interim	Final	Variance
Contracted Services	6,052	6,244	192
<b>TOTAL</b>			<b>192</b>

# Protective Services

## Fire

### FIRE

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	10,709	10,708	11,141	433	4%
<b>Total Expenses</b>	52,515	57,311	59,497	2,186	4%
<b>Net Surplus (Deficit)</b>	(41,807)	(46,603)	(48,356)	(1,753)	4%

The fire 2026 final operating budget includes the following:

- Increase in contracted fire support from Sturgeon County per the agreement as well as the increase in fire hall rent (revenue) per the agreement. Both state 2% or CPI, whichever is greater.
  - Fire services contract \$31,998.
  - Fire hall rent is \$11,141.
  - The fire services agreement is up for renewal in 2026.
- Parkland County dispatch fees increased to \$2.31 per capita from \$2.26.
- Fire hall telephone and internet.
- 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 %
<b>Revenue:</b>					
11-2300-850	FIRE HALL RENTAL	11,141	10,708	433	4%
<b>Total Revenue</b>		<b>11,141</b>	<b>10,708</b>	<b>433</b>	<b>\$ 0.04</b>
<b>Expenses:</b>					
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	32,154	30,905	1,249	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%
<b>Total Expenses</b>		<b>59,497</b>	<b>57,311</b>	<b>2,186</b>	<b>4%</b>
<b>Balance</b>		<b>(48,356)</b>	<b>(46,603)</b>	<b>(1,753)</b>	<b>4%</b>

**Interim vs. Final Budget - Fire**

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
10,950	11,141	191	
Expenses			
Interim Budget	Final Draft Budget	Variance	
59,341	59,497	156	
Explanation of Changes			
Revenues			
	Interim	Final	Variance
Fire Hall Rental	10,950	11,141	191
<b>TOTAL</b>			<b>191</b>
Expenses			
	Interim	Final	Variance
Contracted Services	31,998	32,154	156
<b>TOTAL</b>			<b>156</b>

## Emergency Management

### EMERGENCY MANAGEMENT

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>		0	0	0	-
<b>Total Expenses</b>	23,435	27,643	27,593	(50)	0%
<b>Net Surplus (Deficit)</b>	(23,435)	(27,643)	(27,593)	50	0%

The emergency management 2026 final budget includes the following:

- Removing the WorkHub upgrade that was included in the 2025 budget.
- SREMP membership – increase by 3% inflation to \$6,200.
- Safety and first aid maintenance.
- Allowance for mileage to safety and ICS courses.



**Town of Bon Accord  
EMERGENCY MANAGEMENT  
Operating Budget  
2026**

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-2400-950	TRANSFER FROM RESERVES	0	0	0	#DIV/0!
<b>Total Revenue</b>		0	0	0	#DIV/0!
<b>Expenses:</b>					
12-2400-110	SALARIES	17,770	17,344	426	2%
12-2400-130	EMPLOYER CONTRIBUTION	2,873	2,741	132	5%
12-2400-148	DIS. SERV. - TRAINING	0	0	0	#DIV/0!
12-2400-211	DIS. SERV. - TRAVEL AND SUE	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%
<b>Total Expenses</b>		27,593	27,643	(50)	0%
<b>Balance</b>		(27,593)	(27,643)	50	0%

## Interim vs. Final Budget – Emergency Management

Summary of the Changes Between the Interim & the Final Draft Budget

Revenues			
Interim Budget	Final Draft Budget	Variance	
-	-	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
27,476	27,593	117	
Explanation of Changes			
	Interim	Final	Variance
Wages & Salaries	17,653	17,770	117
<b>TOTAL</b>			<b>117</b>

## Bylaw Services

### BYLAW

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	<b>48,562</b>	<b>48,322</b>	<b>49,050</b>	<b>728</b>	<b>2%</b>
<b>Total Expenses</b>	<b>130,449</b>	<b>142,698</b>	<b>175,140</b>	<b>32,442</b>	<b>23%</b>
<b>Net Surplus (Deficit)</b>	<b>(81,887)</b>	<b>(94,376)</b>	<b>(126,090)</b>	<b>(31,714)</b>	<b>34%</b>

The Bylaw services 2026 final budget includes the following:

- Inflationary increases to the Bylaw Services agreement (2% or CPI, whichever is greater). Total cost of \$46,000.
- RCMP Police Funding: an increase to \$106,706 from \$73,176, a 32% increase.
- Revenues include fine distributions from the province, pet licenses, and a portion of the LGFF operating grant to offset bylaw services.
- Pet tag supplies.
- Legal fees for bylaw related matters.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
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%
<b>Total Revenue</b>		<b>49,050</b>	<b>48,322</b>	<b>728</b>	<b>2%</b>
<b>Expenses:</b>					
12-2600-231	BYLAW-LEGAL	22,000	22,000	0	0%
12-2600-240	BYLAW - OTHER - CONTRACTED SERVICE	129,798	97,812	31,986	33%
12-2600-241	BYLAW-ANIMAL-CONTRACTED SERVICE	23,092	22,636	456	2%
12-2600-590	BYLAW-ANIMAL-SUPPLIES	250	250	0	0%
<b>Total Expenses</b>		<b>175,140</b>	<b>142,698</b>	<b>32,442</b>	<b>23%</b>
<b>Balance</b>		<b>(126,090)</b>	<b>(94,376)</b>	<b>(31,714)</b>	<b>34%</b>

### Interim vs. Final Budget – Bylaw

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
	Interim Budget	Final Draft Budget	Variance
	49,050	49,050	-
Expenses			
	Interim Budget	Final Draft Budget	Variance
	141,426	175,140	33,714
Explanation of Changes			
	Interim	Final	Variance
Contracted Services	119,176	152,890	33,714
<b>TOTAL</b>			<b>33,714</b>

# Roads

## ROADS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	11,175	13,256	13,250	(6)	0%
<b>TOTAL EXPENSES</b>	655,867	701,519	743,041	41,522	6%
<b>Net Surplus (Deficit)</b>	(644,692)	(688,263)	(729,791)	(41,528)	6%

The roads 2026 final budget includes the following:

- The removal of the box vibrator from heavy truck repairs \$5,000; this was completed in 2025.
- Revenue includes a portion of the LGFF operating grant to offset road operations.
- GIS system allocation.
- Utilities – telephone, power, gas.
- Allocations for office equipment leases and supplies.
- Dust control: the annexed road areas; 49<sup>th</sup> street and LS road will be completed if the cost comes within the allocated budget: \$4,000 in contracted services.
- Road sweeping, asphalt patching, and line painting.
- Spray patching and crack seal.
- Gravel.
- Equipment and vehicle maintenance including snow blades, repairs, etc.
- Sand and salt.
- Safety PPE.
- Fuel.
- The annual reserve transfer to Transportation Reserve of \$25,000.
- An additional allocation to the Transportation Reserve of \$10,000 and \$15,000 to the Fleet & Equipment Reserve.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
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!
<b>Total Revenue</b>		<b>13,250</b>	<b>13,256</b>	<b>(6)</b>	<b>0%</b>
<b>Expenses:</b>					
12-3200-110	ROADS - SALARIES/WAGES	142,454	136,910	5,544	4%
12-3200-130	ROADS - EMPLOYER CONT.	38,491	36,488	2,003	5%
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	15,090	14,728	362	2%
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	10,000	10,000	0	0%
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	50,000	25,000	25,000	100%
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%
<b>Total Expenses</b>		<b>743,041</b>	<b>701,519</b>	<b>41,522</b>	<b>6%</b>
<b>Balance</b>		<b>(729,791)</b>	<b>(688,263)</b>	<b>(41,528)</b>	<b>6%</b>

## Interim vs. Final Budget - Roads

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
13,250	13,250	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
712,654	743,041	30,387	
Explanation of Changes			
	Interim	Final	Variance
Wages & Salaries	179,446	180,945	1,499
Insurance	16,202	15,090	(1,112)
Heavy Truck	5,000	10,000	5,000
Transfer to Reserves	25,000	50,000	25,000
<b>TOTAL</b>			<b>30,387</b>

# Storm

## STORM

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	<b>0</b>	<b>48,500</b>	<b>0</b>	<b>(48,500)</b>	<b>-100%</b>
<b>TOTAL EXPENSES</b>	<b>51,732</b>	<b>117,980</b>	<b>69,040</b>	<b>(48,940)</b>	<b>-41%</b>
<b>Net Surplus (Deficit)</b>	<b>(51,732)</b>	<b>(69,480)</b>	<b>(69,040)</b>	<b>440</b>	<b>-1%</b>

The storm 2026 final budget includes the following:

- Removal of the LGFF operating grant of \$45,000 and the budgeted expenses for the drainage study (Springbrook) from 2025.
- Remove \$3,500 of reserve transfers for the stormwater park – this transfer was completed in 2025.
- Supplies for culverts and maintenance.
- Annual reserve transfer and utility capital rate rider reserve transfer of \$22,296.
- Additional transfer to the Stormwater Reserve of \$8,501.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-3700-840	STORM SEWER - PROVINCIAL GRANT	0	45,000	(45,000)	-100%
11-3700-920	STORM SEWER - TRANSFER FROM RESERVES	0	3,500		
<b>Total Revenue</b>		<b>0</b>	<b>48,500</b>	<b>(48,500)</b>	<b>-100%</b>
<b>Expenses:</b>					
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	30,797	22,296	8,501	38%
12-3700-765	STORM SEWER & DRAIN. - AMORTIZATION	10,000	10,000	0	0%
<b>Total Expenses</b>		<b>69,040</b>	<b>117,980</b>	<b>(48,940)</b>	<b>#DIV/0!</b>
<b>Balance</b>		<b>(69,040)</b>	<b>(69,480)</b>	<b>440</b>	<b>-1%</b>

## Interim vs. Final Budget - Storm

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
-	-	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
60,539	69,040	8,501	
Explanation of Changes			
	Interim	Final	Variance
Transfer to Reserves	22,296	30,797	8,501
<b>TOTAL</b>			<b>8,501</b>

# Water

## WATER

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	<b>566,659</b>	<b>567,943</b>	<b>609,081</b>	<b>41,138</b>	<b>7%</b>
<b>TOTAL EXPENSES</b>	<b>715,029</b>	<b>723,263</b>	<b>719,346</b>	<b>(3,917)</b>	<b>-0.5%</b>
<b>Net Surplus (Deficit)</b>	<b>(148,369)</b>	<b>(155,320)</b>	<b>(110,265)</b>	<b>45,055</b>	<b>-29%</b>

The water 2026 final budget includes the following:

- Revenue water rate increases to residents to \$3.75/m<sup>3</sup> from \$3.30/m<sup>3</sup> to allow 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.
  - Council gave third and final reading to Utilities Bylaw 2025-08 which reflected the updated rates at the December 16<sup>th</sup>, 2025, regular meeting of council.
- Water purchases – the Capital Region Water commission rate is \$1.4164/m<sup>3</sup>, reflecting a decrease from \$1.483/m<sup>3</sup>.
- A portion of the LGFF operating grant helps to offset operations.
- Staff training for certifications.
- Utilities – telephone, power, gas; Flowpoint service charges for bulk water transactions.
- 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 %
<b>Revenue:</b>					
11-4100-400	WATER -SALES OF GOODS /SERVICES	398,381	353,805	44,576	13%
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!
<b>Total Revenue</b>		<b>609,081</b>	<b>567,943</b>	<b>41,138</b>	<b>7%</b>
<b>Expenses:</b>					
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	8,143	7,948	195	2%
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	182,435	192,699	(10,264)	-5%
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!
<b>Total Expenses</b>		<b>719,346</b>	<b>723,263</b>	<b>(3,917)</b>	<b>-1%</b>
<b>Balance</b>		<b>(110,265)</b>	<b>(155,320)</b>	<b>45,055</b>	<b>-29%</b>

## Interim vs. Final Budget - Water

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
603,513	609,081	5,568	
Expenses			
Interim Budget	Final Draft Budget	Variance	
723,445	719,346	(4,099)	
Explanation of Changes			
Revenues	Interim	Final	Variance
Sales of Goods & Services	392,813	398,381	5,568
TOTAL			-
Expenses	Interim	Final	Variance
Wages & Salaries	150,184	150,184	-
Insurance	8,743	8,143	(600)
Water Purchases	185,934	182,435	(3,499)
TOTAL			(4,099)

# Sewer

## SEWER

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	<b>355,594</b>	<b>380,370</b>	<b>494,523</b>	<b>114,153</b>	<b>30%</b>
<b>TOTAL EXPENSES</b>	<b>456,921</b>	<b>526,258</b>	<b>635,733</b>	<b>109,475</b>	<b>21%</b>
<b>Net Surplus (Deficit)</b>	<b>(101,328)</b>	<b>(145,887)</b>	<b>(141,210)</b>	<b>4,677</b>	<b>-3%</b>

The sewer 2026 final budget includes the following:

- The budget reflects a wastewater rate increase to residents from \$3.58/m<sup>3</sup> to \$4.53/m<sup>3</sup>; though this is not enough of an increase to reflect full cost recovery, it helps to alleviate the 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.
  - The rates were updated with the third and final reading of the Utilities Bylaw 2025-08 at the December 16<sup>th</sup>, 2025, regular meeting of council.
- The rate from Arrow Utilities has increased to \$2.75/m<sup>3</sup> from \$2.05/m<sup>3</sup>.
- Lift station inspection (due every two years) and parts and service required to respond to OH&S safety standard upgrades: \$24,000, offset by LGFF operating funding.
- Bench repair at sanitary manhole 104 (an expense previously removed in 2025): \$4,000, offset by LGFF operating funding. This expense has been postponed for multiple years.
- Utilities – telephone, water, gas.
- Staff training for certifications.
- GIS allocation.
- Main and service line inspection and repair.
- Camera lines and re-lining.

- Wet-well cleaning.
- Office equipment lease allocations.
- Services for repair and maintenance, gas monitors and their calibration.
- Transfer to reserves which includes:
  - Annual transfer: \$20,000
  - Utility capital rate rider transfer: \$7,296
  - Transfer for Pietz Wells lagoon decommissioning: \$15,000.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-4200-400	SEWER - SALES OF GOODS/SERVICES	465,923	379,770	86,153	23%
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!
<b>Total Revenue</b>		<b>494,523</b>	<b>380,370</b>	<b>114,153</b>	<b>30%</b>
<b>Expenses:</b>					
12-4200-110	SAN. SEWER - SALARY/WAGES	95,495	91,414	4,081	4%
12-4200-130	SAN. SEWER - EMP. CONTRIB.	24,286	22,088	2,198	10%
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	2,785	2,718	67	2%
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	248,069	178,205	69,864	39%
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	1,444	4,453	(3,009)	-68%
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!
<b>Total Expenses</b>		<b>635,733</b>	<b>526,258</b>	<b>109,475</b>	<b>21%</b>
<b>Balance</b>		<b>(141,210)</b>	<b>(145,887)</b>	<b>4,677</b>	<b>-3%</b>

## Interim vs. Final Budget - Sewer

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
487,796	494,523	6,727	
Expenses			
Interim Budget	Final Draft Budget	Variance	
634,869	635,733	864	
Explanation of Changes			
Revenues			
	Interim	Final	Variance
Sales of Goods & Services	459,196	465,923	6,727
<b>TOTAL</b>			<b>6,727</b>
Expenses			
	Interim	Final	Variance
Wages & Salaries	119,113	119,781	668
Insurance	2,990	2,785	(205)
Arrow Utilities	244,668	248,069	3,401
Materials & Supplies	4,444	1,444	(3,000)
<b>TOTAL</b>			<b>864</b>

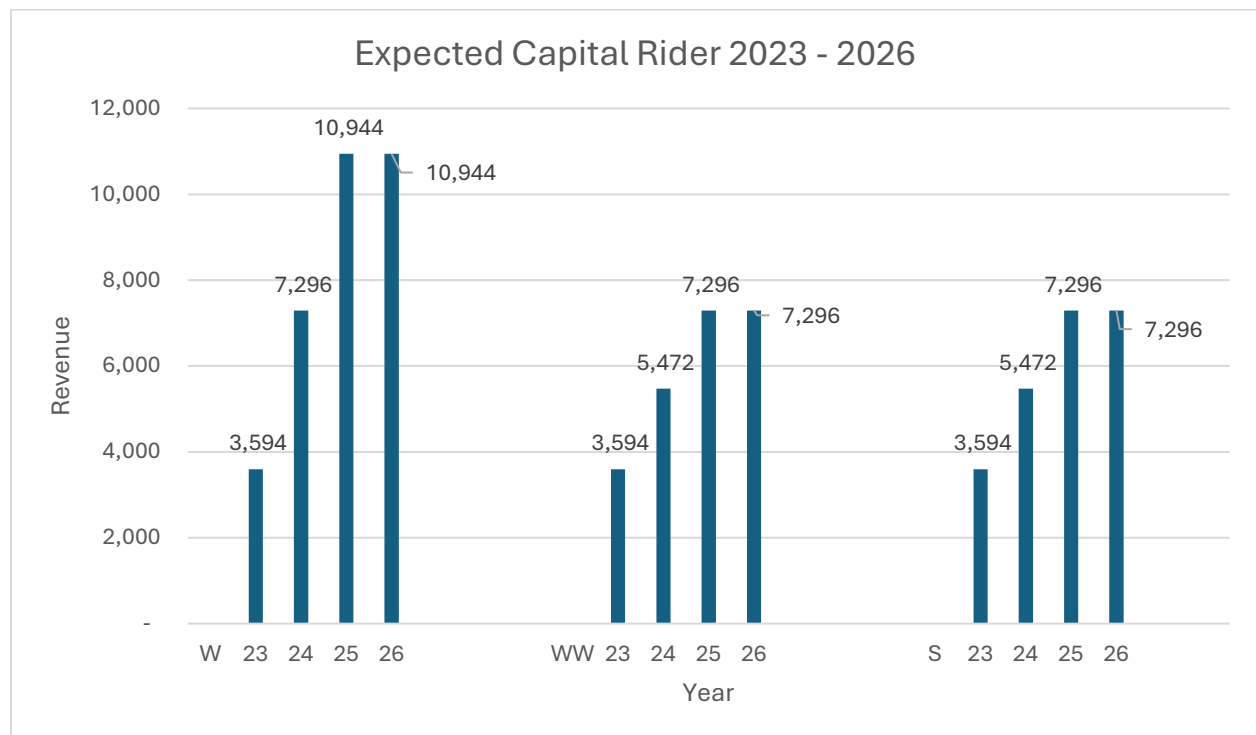
# Capital Rate Rider

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 final budget proposes no changes to the capital rate rider, and the rates were approved with the third and final reading of Utilities Bylaw 2025-08 at the December 16<sup>th</sup> regular meeting of Council.



# Waste Collection

## WASTE COLLECTION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	<b>107,157</b>	<b>114,035</b>	<b>127,840</b>	<b>13,805</b>	<b>12%</b>
<b>TOTAL EXPENSES</b>	<b>140,047</b>	<b>149,017</b>	<b>155,338</b>	<b>6,321</b>	<b>4%</b>
<b>Net Surplus (Deficit)</b>	<b>(32,890)</b>	<b>(34,982)</b>	<b>(27,498)</b>	<b>7,484</b>	<b>-21%</b>

The waste collection final 2026 budget includes the following:

- As of April 2025, the costs related to recycling are no longer the municipality's responsibility. The expected savings of \$10,880 were budgeted to be transferred to reserves, and this continues for 2026.
- Increases of 2% CPI to the GFL Environmental waste collection services.
- The costs of a large item curbside pickup have been added to the budget, offset by user fees.
- Increase to the Roseridge landfill dumping fees.
- An increase in the waste collection rate to \$19 per month from \$17.40 per month; this rate was approved at the December 16<sup>th</sup> regular meeting of council, with the third and final reading of Waste Collection Bylaw 2025-09.
- Office equipment lease allocations.
- Contracted services for waste collection of \$79,254, which allows for an increase in the fuel surcharge. Forecasts for fuel prices have increased. The contract with GFL Environmental Services will be up for renewal at the end of 2026. Administration is also researching the proposed regional waste collection services program through Roseridge.
- Landfill charges of \$31,323.



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

		Draft 2026	Final 2025	Variance \$	Variance %	Actual 2024
<b>Revenue:</b>						
11-4300-400	GARBAGE - SALES GARBAGE & LANDFIL	127,840	114,035	13,805	12%	107,157
<b>Total Revenue</b>		<b>127,840</b>	<b>114,035</b>	<b>13,805</b>	<b>12%</b>	<b>107,157</b>
<b>Expenses:</b>						
12-4300-110	GARBAGE - SALARIES	26,091	24,558	1,533	6%	21,712
12-4300-130	GARBAGE - EMPLOYER CONTRIB.	6,086	5,783	303	5%	3,782
12-4300-216	GARBAGE - POSTAGE	878	730	148	20%	633
12-4300-217	GARGABE - TELEPHONE & INTERNET	109	101	8	8%	101
12-4300-241	GARBAGE - CONTRACTED SERVICES	79,254	78,490	764	1%	84,266
12-4300-260	GARBAGE - RENTAL	422	406	16	4%	321
12-4300-350	GARBAGE - LANDFILL	31,323	27,766	3,557	13%	28,963
12-4300-590	GARBAGE - SUPPLIES	295	303	(8)	-3%	270
12-4300-762	GARBAGE - TRANSFER TO RESERVES	10,880	10,880	0	0%	0
<b>Total Expenses</b>		<b>155,338</b>	<b>149,017</b>	<b>6,321</b>	<b>4%</b>	<b>140,047</b>
<b>Balance</b>		<b>(27,498)</b>	<b>(34,982)</b>	<b>7,484</b>	<b>-21%</b>	<b>(32,890)</b>

### Interim vs. Final Budget – Waste Collection

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
127,840	127,840	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
137,338	155,338	18,000	
Explanation of Changes			
	Interim	Final	Variance
Contracted Services	61,254	79,254	18,000
<b>TOTAL</b>			<b>18,000</b>

# Cemetery

## CEMETERY

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	30,950	13,000	10,000	(3,000)	-23%
<b>TOTAL EXPENSES</b>	17,760	17,399	14,963	(2,436)	-14%
<b>Net Surplus (Deficit)</b>	13,190	(4,399)	(4,963)	(564)	13%

The cemetery final 2026 budget includes the following:

- Removing \$3,000 from the transfer from reserves (from surplus 2024) and the offsetting expense for the Cemetery Bylaw review.
- Open and close sales.
- Plot sales.
- Maintenance and repairs.
- Parts and supplies.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
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 RESERV	0	3,000	(3,000)	-100%
<b>Total Revenue</b>		<b>10,000</b>	<b>13,000</b>	<b>(3,000)</b>	<b>-23%</b>
<b>Expenses:</b>					
12-5600-110	CEMETERY - SALARY	9,522	9,062	460	5%
12-5600-130	CEMETERY - EMP. CONTRIB.	2,741	2,587	154	6%
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%
<b>Total Expenses</b>		<b>14,963</b>	<b>17,399</b>	<b>(2,436)</b>	<b>#DIV/0!</b>
<b>Balance</b>		<b>(4,963)</b>	<b>(4,399)</b>	<b>(564)</b>	<b>13%</b>

### Interim vs. Final Budget - Cemetery

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
10,000	10,000	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
14,855	14,963	108	
Explanation of Changes			
	Interim	Final	Variance
Wages & Salaries	12,155	12,263	108
<b>TOTAL</b>			<b>108</b>

# Parks

## PARKS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	<b>64,882</b>	<b>73,540</b>	<b>80,856</b>	<b>7,317</b>	<b>10%</b>
<b>Total Expenses</b>	<b>133,418</b>	<b>171,567</b>	<b>204,868</b>	<b>33,301</b>	<b>19%</b>
<b>Net Surplus (Deficit)</b>	<b>(68,536)</b>	<b>(98,028)</b>	<b>(124,012)</b>	<b>(25,984)</b>	<b>27%</b>

The parks final 2026 budget includes the following:

- Revenue from the on-going rental of Ball Diamond #1 has been adjusted from \$20,000 to \$11,667, and \$5,000 for capital improvements. The full amount of this revenue is budgeted to be transferred to reserves.
- Revenue includes Sturgeon Recreation grant allocation and the Canada Summer Jobs grant.
- Porta-potty rentals for two parks: Archie Jenkins and Centennial Park.
- 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.
- Shale for the ball diamonds has been added \$6,000.
- The budgeted amount of \$3,000 for the signs for the parks (Roseglen, Springbrook, and Centennial) and the revitalization of the Archie Jenkins park has been removed. Quotes for the signs came in significantly higher. The cost for one wooden sign with base and installation is \$6,200, and the cost for one aluminum sign with base and installation is \$6,800. These costs can be added to the 10-year capital plan.
- Transfer to reserves includes the following:
  - Revenue amount from the AHP agreement \$16,667.
  - Additional transfer to the Parks and Recreation Reserve \$14,000.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-7201-400	REC-PARKS SALE OF GOODS & SERVICES	17,617	950	16,667	1754%
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%
<b>Total Revenue</b>		<b>80,856</b>	<b>73,540</b>	<b>7,317</b>	<b>10%</b>
<b>Expenses:</b>					
12-7201-110	REC PARKS - SALARIES/WAGES	105,286	101,286	4,000	4%
12-7201-130	REC-PARKS EMPLOYER CONT.	23,981	21,782	2,199	10%
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 REGISTR	716	500	216	43%
12-7201-241	REC PARKS - CONTRACTED SERVICES	18,244	16,135	2,109	13%
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	8,800	10,550	(1,750)	-17%
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	30,667	0	0	#DIV/0!
<b>Total Expenses</b>		<b>204,868</b>	<b>171,567</b>	<b>2,634</b>	<b>19%</b>
<b>Balance</b>		<b>(124,012)</b>	<b>(98,028)</b>	<b>(25,984)</b>	<b>27%</b>

## Interim vs. Final Budget - Parks

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
89,189	80,856	(8,333)	
Expenses			
Interim Budget	Final Draft Budget	Variance	
185,261	204,868	19,607	
Explanation of Changes			
Revenues	Interim	Final	Variance
Sales of Goods & Services	25,950	17,617	(8,333)
<b>TOTAL</b>			<b>(8,333)</b>
Expenses	Interim	Final	Variance
Wages & Salaries	128,327	129,267	940
Contracted Services	12,244	18,244	6,000
Supplies	11,800	8,800	(3,000)
Transfer to Reserves	15,000	30,667	15,667
<b>TOTAL</b>			<b>19,607</b>

# Arena

## ARENA

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>\$ Budget Variance 2026-2025</b>	<b>% Budget Variance 2026-2025</b>
<b>Total Revenue</b>	<b>254,580</b>	<b>258,569</b>	<b>259,769</b>	<b>1,200</b>	<b>0%</b>
<b>Total Expenses</b>	<b>360,486</b>	<b>377,705</b>	<b>394,007</b>	<b>16,302</b>	<b>4%</b>
<b>Net Surplus (Deficit)</b>	<b>(105,906)</b>	<b>(119,136)</b>	<b>(134,238)</b>	<b>(15,102)</b>	<b>13%</b>

The final arena 2026 budget includes the following:

- LGFF operating funding to cover part of the arena floor scrubber purchase \$6,000.
- Allocation of the Sturgeon Recreation Grant.
- Duct cleaning was completed in 2025, therefore the \$7,500 transfer from reserves (from 2024 surplus) has been removed.
- The supplies budget has been increased. The budget decreased in 2021; however actual supply requirements are much higher.
- The annual ice maintenance fee is \$6,500.
- Staff training (including mileage and subsistence) has been added.
- Utilities – power, gas, telephone.
- Alberta Boilers Safety Association and the Alberta Recreation Facility and Parks Association membership.
- 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 %
<b>Revenue:</b>					
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%
<b>Total Revenue</b>		<b>259,769</b>	<b>258,569</b>	<b>1,200</b>	<b>0%</b>
<b>Expenses:</b>					
12-7203-110	ARENA - SALARIES AND WAGES	155,287	144,330	10,957	8%
12-7203-130	ARENA - EMPLOYER CONTRIBUTIONS	38,139	28,097	10,042	36%
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	15,880	15,496	384	2%
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%
<b>Total Expenses</b>		<b>394,007</b>	<b>377,705</b>	<b>16,302</b>	<b>4%</b>
<b>Balance</b>		<b>(134,238)</b>	<b>(119,136)</b>	<b>(15,102)</b>	<b>13%</b>

## Interim vs. Final Budget - Arena

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
259,769	259,769	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
389,303	394,007	4,704	
Explanation of Changes			
	Interim	Final	Variance
Wages & Salaries	187,552	193,426	5,874
Insurance	17,050	15,880	(1,170)
<b>TOTAL</b>			<b>4,704</b>

# Planning

## PLANNING

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	<b>9,760</b>	<b>15,750</b>	<b>19,784</b>	<b>(8,750)</b>	<b>26%</b>
<b>TOTAL EXPENSES</b>	<b>201,947</b>	<b>145,427</b>	<b>139,265</b>	<b>(6,162)</b>	<b>-4%</b>
<b>Net Surplus (Deficit)</b>	<b>(192,187)</b>	<b>(129,677)</b>	<b>(119,481)</b>	<b>(2,588)</b>	<b>-8%</b>

The planning final 2026 budget includes the following:

- Consultants include municipal planning services and engineering fees.
- Training includes applied land use planning courses (2) for staff.
- Revenue includes fees for the compliance certificates, business licenses, and development permits.
- Postage and copies, office equipment leases and office supplies.
- Utilities – power and gas allocation.
- Munisight Townfolio.
- Permits from Capital Region Assessment Services.

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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-6100-400	MUNICIPAL PLANNING - SALES OF GOODS	500	500	0	0%
11-6100-520	MUNICIPAL PLANNING - LICENCE/PERMITS	5,000	5,000	0	0%
11-6100-521	MUNICIPAL PLANNING - BUSINESS LIC.	1,500	1,500	0	0%
11-6100-840	MUNICIPAL PLANNING - GRANTS	12,784	0	12,784	#DIV/0!
11-6100-920	MUNICIPAL PLANNING - RESERVE TRANSF	0	8,750	(8,750)	-100%
<b>Total Revenue</b>		<b>19,784</b>	<b>15,750</b>	<b>4,034</b>	<b>26%</b>
<b>Expenses:</b>					
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%
<b>Total Expenses</b>		<b>139,265</b>	<b>145,427</b>	<b>(6,162)</b>	<b>-4%</b>
<b>Balance</b>		<b>(119,481)</b>	<b>(129,677)</b>	<b>10,196</b>	<b>-8%</b>

## Interim vs. Final Budget - Planning

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
19,784	19,784	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
139,265	139,265	-	

# Development

## DEVELOPMENT

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>		5,850	0	(5,850)	-100%
<b>TOTAL EXPENSES</b>	97,930	119,373	130,154	10,781	9%
<b>Net Surplus (Deficit)</b>	(97,930)	(113,523)	(130,154)	(16,631)	15%

The development 2026 budget includes the following:

- 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 are \$1,500.
- Funding for the Bon Accord Investment Attraction Magazine 2026 of \$700.
- Staff attendance at the Alberta Industrial Heartland conference and the Economic Development Association (EDA) conference.
- Funding for opportunities to promote marketing and economic development through advertising and promotion.
- Memberships with the EDA, Go East, and the Community Planning Association.
- Business showcase funding.
- 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 %
<b>Revenue:</b>					
11-6200-400	ECONOMIC DEV. - SALES/SPONSORSHIP	0	5,850	(5,850)	-100%
11-6200-840	PROVINCIAL GRANT	0	0	0	
11-6200-920	ECONOMIC DEV. - TRANSFER FROM RES	0	0	0	
<b>Total Revenue</b>		<b>0</b>	<b>5,850</b>	<b>(5,850)</b>	<b>-100%</b>
<b>Expenses:</b>					
12-6200-110	ECONOMIC DEV. - SALARIES/WAGES	82,391	75,519	6,872	9%
12-6200-130	ECONOMIC DEV. - EMPLOYER CONT.	18,651	16,850	1,801	11%
12-6200-148	ECONOMIC DEV. - TRAINING	0	0	0	#DIV/0!
12-6200-211	ECONOMIC DEV. - TRAVEL AND SUBSIST	50	1,050	(1,000)	-95%
12-6200-217	ECONOMIC DEV. - TELEPHONE & INTERN	1,934	1,934	0	0%
12-6200-221	ECONOMIC DEV. - ADVERT./PROMOTION	3,100	400	2,700	675%
12-6200-222	PROMOTION	0	5,850	(5,850)	-100%
12-6200-223	ECONOMIC DEV. - PRINTING	200	350	(150)	-43%
12-6200-228	ECONOMIC DEV. - MEMB./REGISTRATION	2,660	1,896	764	40%
12-6200-240	ECONOMIC DEV. - CONT. SERV/MAINT.	15,852	10,072	5,780	57%
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 RESERV	0	0	0	#DIV/0!
<b>Total Expenses</b>		<b>130,154</b>	<b>119,373</b>	<b>10,781</b>	<b>9%</b>
<b>Balance</b>		<b>(130,154)</b>	<b>(113,523)</b>	<b>(16,631)</b>	<b>15%</b>

### Interim vs. Final Budget - Development

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
-	-	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
128,743	130,154	1,411	
Explanation of Changes			
	Interim	Final	Variance
Wages & Salaries	100,481	101,042	561
Contracted Services	15,002	15,852	850
<b>TOTAL</b>			<b>1,411</b>

# Safe Communities

## SAFE COMMUNITIES

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>TOTAL REVENUES</b>	0	60	60	0	-
<b>TOTAL EXPENSES</b>	0	680	950	270	40%
<b>Net Surplus (Deficit)</b>	0	(620)	(890)	(270)	44%

The safe communities 2026 budget includes the following:

- Coffee with a Cop.
- Pop with a Cop.
- Bike Rodeo.
- Positive ticketing.
- Crime prevention seminars.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-6210-400	SAFE COMM. - SALES/SPONSORSH	60	60	0	0%
<b>Total Revenue</b>		<b>60</b>	<b>60</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>					
12-6210-221	SAFE COMM. - ADVERT./PROMOTIC	200	200	0	0%
12-6210-590	SAFE COMM. - SUPPLIES	750	480	270	56%
<b>Total Expenses</b>		<b>950</b>	<b>680</b>	<b>270</b>	<b>40%</b>
<b>Balance</b>		<b>(890)</b>	<b>(620)</b>	<b>(270)</b>	<b>44%</b>

## Interim vs. Final Budget – Safe Communities

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
60	60	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
700	950	250	
Explanation of Changes			
	Interim	Final	Variance
Materials & Supplies	500	750	250
<b>TOTAL</b>			<b>250</b>

# FCSS

## FCSS

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	<b>56,560</b>	<b>58,138</b>	<b>57,646</b>	<b>(492)</b>	<b>-1%</b>
<b>Total Expenses</b>	<b>113,496</b>	<b>121,839</b>	<b>127,863</b>	<b>6,024</b>	<b>5%</b>
<b>Net Surplus (Deficit)</b>	<b>(56,936)</b>	<b>(63,702)</b>	<b>(70,217)</b>	<b>(6,515)</b>	<b>10%</b>

The FCSS 2026 final budget includes the following:

- Some programs have been moved to recreation to improve compliance with the FCSS framework guidelines. The programs that have been moved include: volunteer appreciation, Halloween Spooktacular, portions of the Winter Wonderfest programming.
- Revenue includes program fees, the FCSS grant, Canada Summer jobs grant, and the goal of \$400 in donations or sponsorships.
- Postage and copies, office equipment leases, and office supplies.
- FCSSAA conference attendance for networking and learning opportunities.
- Utilities allocations – power, gas, cell phones, office phones.
- Volunteer appreciation has been added back (it was removed from the interim); this is for our community volunteer appreciation policy.
- Contingency for supplies for programs and events have been increased slightly due to rising costs.
- Program supplies including:
  - Youth programs
  - Winter Wonderfest – Santa’s breakfast
  - Babysitting and home alone courses
  - Bon Accord Connects
  - Educational sessions
  - Seniors’ Connects event
  - Easter programming
  - Free tax clinic
  - Stuff a bus event.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
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	5,600	4,800	800	17%
11-5150-920	FCSS - TRANSFER FROM RESERVES	0	2,500	(2,500)	-100%
<b>Total Revenue</b>		<b>57,646</b>	<b>58,138</b>	<b>(492)</b>	<b>-1%</b>
<b>Expenses:</b>					
12-5150-110	FCSS - SALARY/WAGES	71,452	69,990	1,462	2%
12-5150-130	FCSS - EMPLOYER CONTRIBUTION	15,140	13,653	1,487	11%
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	1,540	3,492	(1,952)	-56%
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	23,825	19,004	4,821	25%
12-5150-591	FCSS COMM. DEV. - SUPPLIES	500	500	0	0%
12-5150-749	FCSS - COMM. SERVICES VOLUNTEER AP	1,000	1,200	(200)	-17%
12-5150-750	FCSS COMMUNITY GRANT/DONATIONS	1,500	1,500	0	0%
<b>Total Expenses</b>		<b>127,863</b>	<b>121,839</b>	<b>6,024</b>	<b>5%</b>
<b>Balance</b>		<b>(70,217)</b>	<b>(63,702)</b>	<b>(6,515)</b>	<b>10%</b>

## Interim vs. Final Budget - FCSS

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
56,646	57,646	1,000	
Expenses			
Interim Budget	Final Draft Budget	Variance	
124,658	127,863	3,205	
Explanation of Changes			
Reveues	Interim	Final	Variance
Other Grants	4,600	5,600	1,000
<b>TOTAL</b>			<b>1,000</b>
Expenses	Interim	Final	Variance
Wages & Salaries	85,587	86,592	1,005
Materials & Supplies	20,625	21,825	1,200
Volunteer Appreciation	-	1,000	1,000
<b>TOTAL</b>			<b>3,205</b>

# Recreation

## RECREATION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	<b>198,726</b>	<b>204,134</b>	<b>212,983</b>	<b>8,849</b>	<b>4%</b>
<b>Total Expenses</b>	<b>219,462</b>	<b>234,516</b>	<b>254,760</b>	<b>20,244</b>	<b>9%</b>
<b>Net Surplus (Defici</b>	<b>(20,735)</b>	<b>(30,382)</b>	<b>(41,777)</b>	<b>(11,395)</b>	<b>38%</b>

The recreation 2026 final budget includes the following:

- 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 the budget; the fireworks for Harvest Days are included in the budget, \$5,500.
- Halloween Spooktacular \$850.
- Programming revenue and grants, including a sponsorship goal of \$4,000 and the Sturgeon Recreation funding allocation.
- The reserve Sturgeon operating funds of \$11,051 were 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 for the CiB judging day.
- Alberta Recreation and Parks Association memberships.
- Music in the Park \$13,350.
- Canada Day programming – the Heritage Canada grant application has been submitted.
- Adult programming.
- Summer flowers are \$3,500 and flag replacement \$750.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-7210-414	REC - PROGRAMS FEES	9,200	7,251	1,949	27%
11-7210-581	REC-PROGRAMS DONATION	4,700	5,500	(800)	-15%
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!
<b>Total Revenue</b>		<b>212,983</b>	<b>204,134</b>	<b>8,849</b>	<b>4%</b>
<b>Expenses:</b>					
12-7210-110	REC PROGRAMS - SALARIES	52,626	51,869	757	1%
12-7210-130	REC PROGRAMS - EMPLOYER CONTRIBUTION	14,447	13,868	579	4%
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 REGISTR	285	285	0	0%
12-7210-237	REC PROGRAMS - INSURANCE	0	0	0	#DIV/0!
12-7210-240	REC PROGRAMS - CONT. SERVICE MAINTENAN	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	10,196	9,372	824	9%
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%
<b>Total Expenses</b>		<b>254,760</b>	<b>234,516</b>	<b>20,244</b>	<b>9%</b>
<b>Balance</b>		<b>(41,777)</b>	<b>(30,382)</b>	<b>(11,395)</b>	<b>38%</b>

Town Donations include the following:

Bon Accord Harvest Days (Ag Society) \$3,675, which is a 5% increase.

- This organization received \$3,500 in 2025. They have asked for \$4,500, which would have been a 29% increase. The application specified inflation as the reason for their increased ask. The Harvest Days group is also given access to Town facilities at no charge.

Communities in Bloom \$1,450, which is a 5% increase.

- This organization received \$1,380 in 2025 (plus \$600 for dark sky readings). They have asked for \$1,966, which would be a 42% increase. Their program budget in the application stated a total expenses of \$1,410.

Community Grants contingency of \$5,000. Historical grants have included:

- Bon Accord Community Church for their community dinner \$650 (yearly for multiple years).
- Sturgeon Composite High School graduation ceremony \$150 in 2024 and 2025.
- Bon Accord Library – student library memberships \$200 in 2025 and 2026.
- Bon Accord Golden Gems \$1,600 towards their insurance in 2025.
- Sturgeon County Golf Tournament \$750 in 2025 (included advertising for the town).
- Bon Accord Gibbons Food Bank \$1,500 in 2024.
- Sturgeon Victim Services \$478 in 2023.
- Bon Accord Community School Program Support \$1,000 in 2023.
- Edmonton Garrison silent auction item \$55 in 2022.

## Interim vs. Final Budget - Recreation

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
212,633	212,983	350	
Expenses			
Interim Budget	Final Draft Budget	Variance	
253,573	254,760	1,187	
Explanation of Changes			
Revenues	Interim	Final	Variance
Donations	4,350	4,700	350
<b>TOTAL</b>			<b>350</b>
Expenses	Interim	Final	Variance
Wages & Salaries	66,686	67,073	387
Materials & Supplies	9,396	10,196	800
<b>TOTAL</b>			<b>1,187</b>

# Library

## LIBRARY

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	0	0	0	0	-
<b>Total Expenses</b>	61,007	65,181	68,643	3,462	5%
<b>Net Surplus (Deficit)</b>	(61,007)	(65,181)	(68,643)	(3,462)	5%

The library 2026 final 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 %
<b>Revenue:</b>					
<b>Total Revenue</b>		0	0	0	#DIV/0!
<b>Expenses:</b>					
12-7400-228	LIBRARY - MEMBERSHIP AND REGISTRATION	11,597	11,475	122	1%
12-7400-237	LIBRARY - INSURANCE/BUILDING	1,456	1,456	0	0%
12-7400-240	LIBRARY - CONTRACTED SERVICES/MAINTEN	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%
<b>Total Expenses</b>		<b>68,643</b>	<b>65,181</b>	<b>3,462</b>	<b>41%</b>
<b>Balance</b>		<b>(68,643)</b>	<b>(65,181)</b>	<b>(3,462)</b>	<b>5%</b>

## Interim vs. Final Budget - Library

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
-	-	-	
Expenses			
Interim Budget	Final Draft Budget	Variance	
68,521	68,643	122	
Explanation of Changes			
	Interim	Final	Variance
Memberships & Registrations	11,475	11,597	122
<b>TOTAL</b>			<b>122</b>

# Taxation

## TAXATION

	Actual 2024	Budget 2025	Budget 2026	\$ Budget Variance 2026-2025	% Budget Variance 2026-2025
<b>Total Revenue</b>	2,669,186	2,710,650	2,872,520	161,870	6%
<b>Total Expenses</b>	428,314	464,834	455,476	(9,358)	-2%
<b>Balance</b>	2,240,872	2,245,817	2,417,044	171,227	8%

The 2026 final budget includes the following:

- Municipal taxation revenue of \$2,036,378
- Tax penalty revenue of \$33,270
- Franchise fee revenue of \$245,396
- 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.
- Homeland Housing senior's requisition \$14,468.



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

		Draft 2026	Final 2025	Variance \$	Variance %
<b>Revenue:</b>					
11-0000-110	MUNICIPAL TAXES	2,491,854	2,297,073	194,781	8%
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!
<b>Total Revenue</b>		<b>2,872,520</b>	<b>2,710,650</b>	<b>161,870</b>	<b>#DIV/0!</b>
<b>Expenses:</b>					
12-9900-751	REQUISITIONS A.S.F.F. SCHOOL	441,008	450,820	(9,812)	-2%
12-9900-752	REQUISITIONS HOMELAND HOUSIN	14,468	14,014	454	3%
12-9900-753	REQUISITIONS - DI PROPERTY	0	0	0	#DIV/0!
12-9900-754	LOSS ON SALE OF ASSET	0	0	0	#DIV/0!
<b>Total Expenses</b>		<b>455,476</b>	<b>464,834</b>	<b>(9,358)</b>	<b>-2%</b>
<b>Balance</b>		<b>2,417,044</b>	<b>2,245,817</b>	<b>171,227</b>	<b>8%</b>

### Interim vs. Final Budget - Taxation

*Summary of the Changes Between the Interim & the Final Draft Budget*

Revenues			
Interim Budget	Final Draft Budget	Variance	
2,726,520	2,872,520	146,000	
Expenses			
Interim Budget	Final Draft Budget	Variance	
456,008	455,476	(532)	
Explanation of Changes			
Revenues	Interim	Final	Variance
Municipal Taxes	2,345,854	2,491,854	146,000
<b>TOTAL</b>			<b>146,000</b>
Expenses	Interim	Final	Variance
Homeland Housing Req	15,000	14,468	(532)
<b>TOTAL</b>			<b>(532)</b>

# Capital

Capital Budget Projects		
General Capital Projects	Funding Source	Budgeted Cost
<b>Transportation:</b>		
50th Avenue Full Depth Reclamation	LGFF Grant/CCBF Grant	\$ 861,511
Sidewalk Replacement	CCBF Grant	\$ 40,000
Regional Transportation Project	Alberta Community Partnership Grant	\$ 200,000
<b>Buildings:</b>		
Administration Building Window Replacement	Facility Infrastructure Reserve	\$ 17,400
Arena Exit Door Replacement	Recreation Reserve	\$ 8,000
<b>Fleet &amp; Equipment:</b>		
Arena Floor Scrubber	LGFF Operating Grant/Recreation Reserve	\$ 9,880
Indoor Station Compressor	General Reserve	\$ 5,000
<b>Water:</b>		
Vault Relocation	CCBF Grant	\$ 25,000
Fire Hydrant Replacement	Protective Services Reserve	\$ 30,000
<b>Stormwater:</b>		
Stormwater Park	DFPP Grant/FCM Grant/General Reserve/Unrestricted Surplus	\$ 2,000,000
51st Street Hwy 28 Drainage	Stormwater Reserve	\$ 230,000
<b>Total Capital Projects</b>		<b>\$ 3,426,791</b>

## TRANSPORTATION

- **Project: 50<sup>th</sup> Avenue Full Reclamation**
  - Cost: \$861,511
  - Funding Source: Canada Community Building Fund (\$97,712) and the Local Government Fiscal Framework Grant (\$763,799)
  - Purpose/Benefit: Rebuild the road from the base up to fix structural failures, improve drainage, and extend lifespan, reducing future maintenance and improving safety.
  - Risk of Deferral: Further deterioration of the road, increased maintenance costs, costs to replace increasing.

- **Project: Sidewalk Replacement**
  - Cost: \$40,000
  - Funding Source: Canada Community Building Fund
  - Purpose/Benefit: Replace deteriorated sidewalks to improve safety, accessibility, and pedestrian comfort and reduce future maintenance needs.
  - Risk of Deferral: Further deterioration of the sidewalk, safety hazards for residents, increased maintenance costs.
  
- **Project: Regional Transportation Project**
  - Cost: project to be tendered.
  - Funding Source: Alberta Community Partnership Grant \$200,000.
  - Purpose/Benefit: Develop a comprehensive understanding of the municipality's road network, including current use and future function.
  - Risk of Deferral: The municipality's ability to effectively plan for current and future transportation needs may be limited.

## **BUILDINGS**

- **Project: Town office window replacement**
  - Cost: \$17,400
  - Funding Source: Reserves
  - Purpose/Benefit: Replace aging town office windows to improve efficiency, reduce maintenance costs and enhance comfort for staff and visitors.
  - Risk of Deferral: Higher energy costs, increased deterioration, potential water damage, and reduced comfort and efficiency of the work environment.
  
- **Project: Arena exit door replacement**
  - Cost: \$8,000
  - Funding Source: Sturgeon Recreation reserve
  - Purpose/Benefit: Replace arena exit doors to improve safety, ensure code compliance, enhance energy efficiency and provide reliable access.
  - Risk of Deferral: Reduced energy efficiency, increase likelihood of door failures and/or maintenance issues.

## **FLEET & EQUIPMENT**

### **➤ Project: Indoor station compressor**

- Cost: \$5,000
- Funding Source: Reserves
- Purpose/Benefit: Replace critical equipment to ensure reliable operations, maintain service delivery efficiency, and prevent costly downtime or failures.
- Risk of Deferral: Increased maintenance costs, possible downtime from failure of equipment, decreased service efficiency.

### **➤ Project: Arena Floor Scrubber**

- Cost: \$9,880
- Funding Source: LGFF operating grant/Recreation Reserve
- Purpose/Benefit: Purchase equipment to ensure reliable operations and to improve service delivery for the arena building.
- Risk of Deferral: Increased maintenance and operational costs.

## **WATER & STORMWATER**

### **➤ Project: Utility – Water Vault Relocation**

- Cost: \$25,000
- Funding Source: Canada Community Building Fund
- Purpose/Benefit: Relocation of the water vault is essential for property development.
- Risk of Deferral: Increasing costs, delays in development slowing economic growth.

### **➤ Project: Fire hydrant replacement**

- Cost: \$30,000
- Funding Source: Reserves
- Purpose/Benefit: Replacement ensures dependable emergency response, maintains adequate water flow for fire protection, and reduces risk of failure during critical incidents.
- Risk of Deferral: Failure of the fire hydrant, increasing costs, decreased efficiency of response during incidents.

➤ **Project: Stormwater Park**

- Cost: \$2,000,000
- Funding Source: Drought and Flood Protection Plan Grant (\$700,000), FCM Grant (\$800,000), and reserves (\$500,000)
- Purpose/Benefit: Manage runoff, reduce flooding risk, and provide a multifunctional space for the community.
- Risk of Deferral: Grants are already confirmed, could lose the grants, increased flooding risks, increased maintenance costs.

➤ **Project: 51<sup>st</sup> Street Hwy 28 Drainage**

- Cost: \$230,000
- Funding Source: Stormwater Reserve
- Purpose/Benefit: Improve drainage at 51<sup>st</sup> street and Hwy 28 to support key development in the community.
- Risk of Deferral: Timing of development in the community.

# Impact on Tax Levy

Municipal tax revenue required: \$2,036,378.

Approximately \$7,499 is estimated to be collected from the tax levy of the annexed properties, leaving \$2,028,879 to be collected from the remaining property levies.

Assessment Class	Assessment Value	Tax Rate	Increase	Projected Revenue	Projected Levy** Per Avg Assessment	Increase Per Year	Increase from Last Year Per month
Class 1: Residential	164,505,300	0.01131610	3.15%	1,861,558	2,947	90	7
Class 2: Non-Residential	7,893,690	0.01922687	0.00%	151,771	6,926	-	-
Class 2: Non-Residential Vacant	290,900	0.03808245	3.15%	11,078	4,153	127	11
Class 3: Farmland	63,200	0.05450487	3.15%	3,445	515	16	1
Class 4: Machinery & Equipment	49,470	0.02088913	3.15%	1,033	1,033	32	3
<b>TOTAL</b>	<b>172,802,560</b>			<b>2,028,885</b>			
Increase/Decrease in Revenue				<b>6</b>			

\*\* does not include annexed properties

With a municipal tax increase of 3.15%, the impact on properties would be as follows:

- The average residential property would have a tax increase of \$90 for the year or \$7 per month.
- The average non-residential property would have no tax increase.
- Non-residential vacant properties would have an increase of \$127 per year or \$11 per month.
- Farmland properties would have an increase of \$16 per year or \$1 per month.
- Machinery and equipment would have an increase of \$32 per year or \$3 per month.
- A 1% increase/decrease in taxes equates to \$18,205. Every additional \$18,205 in spending would require an additional 1% increase to taxes; Decreasing taxes by 1% would require spending cuts of \$18,205.

Statistical Information for Bon Accord Municipal Taxes				
Year	Residential	Non-Residential	Assessments	CPI
2017	3.2%	0.1%	-2.0%	1.60%
2018	2.8%	2.2%	2.0%	2.30%
2019	2.8%	2.2%	-1.0%	1.90%
2020	2.5%	2.5%	-1.0%	0.72%
2021	0.0%	0.0%	-3.0%	3.40%
2022	0.0%	0.0%	3.0%	6.30%
2023	2.4%	2.3%	6.0%	4.30%
2024	2.0%	0.0%	1.0%	2.40%
2025	2.0%	-1.0%	3.4%	2.10%
DRAFT 2026	3.15%	0.0%	8.0%	2.40%
Average	2.08%	0.83%	1.64%	2.74%

## Assessments

Property assessments are determined independently under provincial rules and market conditions. The municipality does not set market values and does not control whether an individual property assessment rises or falls.

## Municipal Tax Levy

What council does control is the tax levy – the total dollars required to provide municipal services such as roads, bylaw and protective services, recreation, utilities support, and administration.

When the levy increases, those costs are shared across the assessment base. However, each resident's final tax bill depends not only on the levy increase, but also on how their property assessment changed relative to the rest of the community.

A homeowner whose assessment increased more than average may see a larger tax increase. A homeowner whose assessment increase less than average may see a small increase – or potentially little change – even when the municipal levy rises.

Last year:

Total municipal tax levy collected = \$1,835,666

Total assessment base = \$161,491,770

This year:

Total projected municipal tax levy collected = \$2,036,456

Total assessment base = \$174,478,810

Even though assessments have increased, the municipality still requires additional levy dollars to fund inflationary costs, wages, contracts, fuel, insurance, services, transfers to reserves, etc.

Residents then pay based on their portion of the \$174 million assessment base.

Assessment growth does not automatically create spendable revenue. It redistributes how taxes are shared unless Council also approves an increase to the levy.

*Assessment changes determine **who pays what share**; levy decisions determine **how much is collected overall**.*

# Reserves

RESERVES		Actual	Actual	Budgeted
Schedule Per Policy :		2024	2025	2026
<b>OPERATING</b>				
General Reserve	Schedule A-1	847,920	708,170	708,170
Community Services	Schedule A-2	6,917	4,417	4,417
Facility Infrastructure Reserve	Schedule A-3	56,628	47,301	44,401
Parks & Recreation Reserve	Schedule A-4	25,101	11,050	11,050
Protective Services - COPS	Schedule A-5	2,255	2,255	2,255
Snow Removal Reserve	Schedule A-6	15,000	15,000	15,000
<b>CAPITAL</b>				
Gateway Plan Reserve	Schedule B-1	14,471	11,496	11,496
Fleet & Equipment Reserve	Schedule B-2	10,552	1,577	7,697
Parks , Recreation, and Culture	Schedule B-3	100,000	333,881	476,548
Protective Services - Fire Reserve	Schedule B-4	86,506	72,350	52,350
Sewer System Projects	Schedule B-5	225,273	252,569	294,865
Storm Water System Projects	Schedule B-6	91,456	98,252	129,049
Transportation Projects	Schedule B-7	509,765	806,584	852,464
Veterans Park Reserve	Schedule B-8	11,853	11,853	11,853
Water System Projects	Schedule B-9	345,156	153,600	192,044
<b>TOTALS</b>		<b>\$ 2,348,855</b>	<b>\$ 2,530,357</b>	<b>\$ 2,813,661</b>
<b>Unrestricted Surplus</b>		<b>\$ 1,478,507</b>	<b>\$ 1,072,807</b>	<b>unknown</b>

## Facility Infrastructure Reserve

- Additions
  - Budgeted transfer: \$20,000
- Subtractions
  - Emergency lighting replacement \$5,500
  - Town office windows replacement \$17,400

## Fleet & Equipment Reserve

- Additions
  - Budgeted \$15,000
- Subtractions
  - Indoor station compressor \$5,000
  - Arena floor scrubber \$3,880

## Parks, Recreation, & Culture Reserve

- Additions
  - Budgeted transfer \$150,667
- Subtractions
  - Arena exit door replacement \$8,000

## Protective Services – Fire Reserve

- Additions
  - Budgeted transfer \$10,000
- Subtractions
  - Fire hydrant replacement \$30,000

## Sewer Reserve

- Additions
  - Budgeted transfer \$42,296

## Storm Reserve

- Additions
  - Budgeted transfer \$30,797

## Transportation Reserve

- Additions
  - Budgeted transfer \$45,880

## Water Reserve

- Additions
  - Budgeted transfer \$38,444

## Summary

The 2026 final budget has been positively impacted by an increase in assessments of 8%. Our LGFF operating funding has remained consistent at \$119,284 per year and our capital budget is 77% funded by grants.

Main additions to the budget since the approval of the interim budget include the following:

- Council and CAO attendance at the FCM Conference and an addition of contingencies for unknown networking opportunities.
- Building maintenance in administration has been increased due to the aging infrastructure and therefore higher potential for repairs. \$4,900 has already been spent this year for a hot water tank replacement.
- RCMP police funding has increased by 32% from \$73,176 to \$106,706.
- Increase in heavy truck repairs.
- The waste collection fuel surcharge expense has been increased due to the rising fuel prices; these prices are forecasted to remain higher throughout the remainder of 2026.
- A 39% increase in transfers to reserves including the transportation reserve, fleet & equipment reserve, storm and sewer reserves, and the parks reserve.

Despite some required expense additions to the final budget, the increase in transfers to reserves helps position the town for future growth.

The impact on the average resident remains reasonable with a 3.15% tax increase which amounts to a \$7 increase per month for the average residential property owner. Non-residential taxes have no increase to help keep commercial rates attractive for development and to positively impact current business owners.

The proposed final budget remains focused on maintained service delivery in a fiscally responsible manner as well as leveraging opportunities for growth.

**TOWN OF BON ACCORD**  
**REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	May 5, 2026
<b>Presented by:</b>	Terry Doerkson, Infrastructure Manager
<b>Title:</b>	Veteran’s Park Monument Stone Replacement
<b>Agenda Item No.</b>	6.2

**BACKGROUND/PROPOSAL**

In the fall of 2025, Council approved the replacement of the stonework on the monuments in Veteran’s Park up to the sum of \$5,145. These funds were to come from surplus in the Park’s budget line for 2025. The time of the approval ended up to late in the season for the work to be done. As the warmer construction season is here once again, administration is looking again for the approval of the work to be completed and the costs and sources of funding.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

For the project to have been completed last year, that late in the season, would have meant shrouding the monuments with insulated tarps and supplying heat to allow the adhesive time to cure. That process would have been very costly with a poor chance of having a quality job completed. It was decided to wait until this year to complete the work.

The contractor chosen last fall is familiar with the scope of the project, the materials that were decided on using, and has been in contact with the Town as to if we still want to proceed. A new quote was presented at current pricing for \$5,565 (an increase of \$420 from last year’s quote).

If approved, the contractor would put the project into his work schedule for this season. It would be completed early this season as opposed to later.

As the 2025 financial audit has been completed, the funding for this project must come out of a different source as the “Park’s surplus” has now been moved into unrestricted reserves.

## **STRATEGIC ALIGNMENT**

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.

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

## **COSTS/SOURCES OF FUNDING**

\$5,565.00 to be funded out of unrestricted reserves.

## **RECOMMENDED ACTION (by originator)**

THAT Council approves the stonework replacement project at Veterans' Memorial Park at the cost of \$5,565.00 to be funded from unrestricted reserves.

**TOWN OF BON ACCORD**  
**REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Council Meeting
<b>Meeting Date:</b>	May 5, 2026
<b>Presented by:</b>	Jessica Spaidal, Legislative Services & Communications Supervisor
<b>Title:</b>	<b>2026-01 Procedural Bylaw – 1<sup>st</sup> Reading</b>
<b>Agenda Item No.</b>	8.1

**BACKGROUND/PROPOSAL**

At the December 16, 2025 regular meeting of Council, Council directed administration to update the 2026 Council Meeting Schedule, changing the day and time for monthly Committee of the Whole meetings to the fourth Tuesday of every month at 4:15pm with the exception of July, September, and December as well as to update the Procedural Bylaw to reflect this change.

At the January 20, 2026 regular meeting of Council, the updated Procedural Bylaw 2026-01 was presented for first reading and Council directed administration to bring back the 2026-01 Procedural Bylaw to a future Committee of the Whole meeting for review.

At the February 24 Committee of the Whole meeting, Council reviewed the updated Procedural Bylaw and advised administration that a more fulsome review should be initiated before bringing the bylaw forward to Council again.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

Following the December 15, 2025 RMC, the Procedural Bylaw 2026-01 included the following revisions:

- Committee of the Whole Terms of Reference “Schedule C-1” updated with new day and time per the above resolution, and a new deadline for agenda packages to ensure they are released 2 business days before the meeting.
- Reference to Freedom of Information and Protection of Privacy Act replaced with Access to Information Act to align with new legislation.
- Reference to the Code of Conduct Bylaw removed to align with the provincial repeal of all municipal Codes of Conduct.
- Grammatical updates as required.

Following the January 20, 2026 RMC, additional updates include:

- Town Manager changed to Chief Administrative Officer throughout.
- Addition of provisions concerning electronic participation for public hearings as per new legislated requirements.

Following the February 24, 2026 COTW, additional updates include:

- Removal of “Council Agenda Committee” definition and removal of the requirement for the agenda to be reviewed by the Committee prior to finalizing.
- Removal of the requirement for Council to pass a motion before a certain time if a meeting is extended. The motion is still required, but not by a certain time.
- Clarification on the deadline for RMC and COTW meeting agenda submissions to be received by the Chief Administrative Officer.
- Updates to time requirements for quorum.
- Streamlined verbiage for the Process to Amend a Motion.
- Updates to the order of clauses in the Notice of Motion section and removal of Notice of Motion as a regular item on Council agendas.
- Introduction of quorum requirements for COTW meetings to enable the Committee to make resolutions by majority vote and addition of types of motions that can be made at a COTW meeting.
- Removal of Code of Conduct clauses that pertain to Council and Council Committees.
- Other procedural updates as required to align with best practices and how meetings are currently conducted.

At the time of writing, the provincial Code of Conduct regulation remains unavailable. Therefore, the Procedural Bylaw will need to be reviewed once the regulation is released to align with provincial requirements.

Administration is sought Council’s input on further amendments at the April 28, 2026 Committee of the Whole meeting. The final draft is attached for 1<sup>st</sup> reading.

## **STRATEGIC ALIGNMENT**

*Value Statement: 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.

## **COSTS/SOURCES OF FUNDING**

N/A

**RECOMMENDED ACTION (by originator)**

THAT Council gives 1<sup>st</sup> reading to 2026-01 Procedural Bylaw as presented.

**TOWN OF BON ACCORD  
THE PROCEDURAL BYLAW  
BYLAW 2026-01**

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**A BYLAW OF THE TOWN OF BON ACCORD, IN THE PROVINCE OF ALBERTA, TO REGULATE THE PROCEDURE AND CONDUCT OF COUNCIL AND COUNCIL COMMITTEE MEETINGS**

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**WHEREAS**, the *Municipal Government Act* provides that Council may make rules and regulations for calling meetings, governing its proceedings and the conduct of members, appointing committees and generally for the transaction of business.

**WHEREAS**, the Council of the Town of Bon Accord considers it necessary and expedient for effective governance to establish regulations to which proceedings of Council of the Corporation of the Town of Bon Accord shall be governed and conducted.

**NOW THEREFORE**, the Council of the Town of Bon Accord duly assembled, in the Province of Alberta, hereby enacts as follows:

This Bylaw shall be cited as the “Procedural Bylaw” of the Town of Bon Accord

**1. DEFINITIONS**

- 1.1 “Bylaw” means a law enacted by Council in accordance with the powers conferred by or delegated to it under a statute, in this case the Municipal Government Act.
- 1.2 “Chief Administrative Officer” means the Chief Administrative Officer appointed by Council or designate.
- 1.3 “Council” means the members of Council including the Mayor and the Deputy Mayor of the Town elected pursuant to the provisions of the Local Authorities Election Act.
- 1.4 “Council Committee” means any committee, board or other body established by Council by Bylaw under the authority of the Municipal Government Act but does not include an assessment review board or a subdivision and development appeal board.
- 1.5 “Councillor” means a member of Council including the Mayor.
- 1.6 “Committee of the Whole” means a Council Committee comprised of all members of Council to provide a forum for the Chief Administrative Officer to brief Council on upcoming business items.
- 1.7 “Closed Session” is a session of a Council meeting or Council Committee meeting that is closed to the public in whole or part and held in strict confidence pursuant to the Municipal Government Act and Access to Information Act.

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- 1.8 “Delegation” means any person or representative(s) of a body that has permission of Council to appear before Council or a Council Committee.
- 1.9 “Deputy Mayor” means the Councillor who is designated pursuant to this Bylaw to act as Mayor in the absence or incapacity of the Mayor and to act as the chief elected official in the circumstances set out in section 152 of the Municipal Government Act.
- 1.10 “Electronic Means” means the use of technology to enable people located in different locations to hear and communicate with each other in real time using any type of telecommunications facility that is capable of receiving and transmitting any combination of written, audio, or video signals.
- 1.11 “Electronic Meeting” means a meeting conducted by Electronic Means.
- 1.12 “Electronic Participation” means a person who participates in a Council meeting or Council Committee Meeting using Electronic Means.
- 1.13 “Live Stream” means the simultaneous broadcast of audio and video of a meeting over the internet and which is not a form of Electronic Participation.
- 1.14 “Mayor” means the chief elected official for the Town.
- 1.15 “Notice of Motion” means a written notice, given by a Councillor advising Council that the motion described will be brought forward at a subsequent meeting of Council in accordance with the requirements of this Bylaw.
- 1.16 “Organizational Meeting” is a meeting of Council held in accordance with section 192 of the Municipal Government Act.
- 1.17 “Presiding Officer” means the Mayor or, in the absence of the Mayor, the Deputy Mayor, or in the absence of both the Mayor and the Deputy Mayor, a Councillor appointed by Resolution to chair the Council Meeting.
- 1.18 “Quorum” means a majority of Council or Council Committee members.
- 1.19 “Recording Secretary” means the individual who is responsible for recording the proceedings of the Council or Council Committee meeting.
- 1.20 “Regular Council Meeting” means a Council meeting, other than a Special Council Meeting or Organizational Meeting, that is scheduled pursuant to a Resolution setting the Council calendar on an annual basis.

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- 1.21 “Resolution” means a motion passed by a majority of Council or Council Committee.
- 1.22 “Special Council Meeting” means a meeting called by the Mayor or the Chief Administrative Officer acting upon instruction of Council by Resolution to deal with specific items that cannot wait until the next Regular Council Meeting and includes public hearings not scheduled on a Regular Council Meeting date.
- 1.23 “Town” means the municipal corporation of the Town of Bon Accord.
- 1.24 “Town Office” means the address which is listed on the Town’s website and other communications as the location at which the public can contact the Chief Administrative Officer and Council.

**2. APPLICATION**

- 2.1. This Bylaw shall govern the proceedings of Council and Council Committees.
- 2.2. If a question relating to the procedures of Council or Council Committees is not answered by the Municipal Government Act or this Bylaw, the Presiding Officer may determine the proper procedure with reference to the most recent edition of Robert’s Rules of Order, Newly Revised, with any adjustments the Presiding Officer considers appropriate.
- 2.3. In the absence of any statutory obligation, Council may waive any provision of this Bylaw by Resolution at any time during a Council or Council Committee meeting.
- 2.4. A Resolution waiving any portion of this Bylaw as provided for in section 2.3 shall only be effective for the meeting during which it is passed.
- 2.5. In this Bylaw:
- 2.5.1. Unless expressly prohibited, the Deputy Mayor may perform any of the functions of Mayor when the Mayor is unable to perform these functions;
- 2.5.2. Unless the context or the Bylaw provides otherwise, the rules of procedure set out in this Bylaw apply to a Council Committee, and when applied to a Council Committee;
- 2.5.2.a. A reference to Council means a reference to a Council Committee;  
and

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2.5.2.b. A reference to a Councillor means a reference to a Council Committee member.

2.5.3. Unless expressly stated otherwise, a reference to a “section” is a reference to a section in this Bylaw; and

2.5.4. Unless expressly stated otherwise, a reference to an enactment is a reference to an enactment of the Legislative Assembly of Alberta, as of the date of adoption of this Bylaw and which enactment may be amended, revised, consolidated or replaced from time to time.

**3. SEVERABILITY**

3.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the Bylaw is deemed valid.

**4. ANNUAL ORGANIZATIONAL MEETING**

4.1. Council shall hold its annual Organizational Meeting in accordance with the Municipal Government Act.

4.2 The agenda for the Organizational Meeting may include the following:

4.2.1 In the case the Organizational Meeting is the first meeting following a general municipal election, the first order of business shall be the administration of the oath of office for each Councillor;

4.2.2 Election of the Deputy Mayor;

4.2.3 Appointment of Councillors to Council Committees, boards and commissions;

4.2.4 Establish the signing authority for all banking matters; and

4.2.5 Any such other business as is required by Council or the Municipal Government Act (i.e.: appointment of auditor, engineer or legal counsel).

**5. POSITION OF DEPUTY MAYOR**

5.1. A Councillor other than the Mayor may be elected to the position of Deputy Mayor for a term of no more than 12 months, or some shorter period of time as may be directed by Resolution from time to time, and no Councillor may hold the position of Deputy Mayor more than once in the period of time between general municipal elections.

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**6. REGULAR COUNCIL MEETINGS**

- 6.1. Regular Council Meetings will be held on the 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of each month in the Council Chambers at the Town Office, unless Council resolves to change the date, time or location of a Regular Council Meeting in accordance with section 6.5 or the 1<sup>st</sup> or 3<sup>rd</sup> Tuesday of a month is not a day on which the Town Office is open to the public.
- 6.2. The 1<sup>st</sup> Regular Council Meeting of the month shall commence at 6 PM and stand to adjourn no later than 9 PM unless Council passes a motion to extend the meeting by unanimous vote.
- 6.3. The 2<sup>nd</sup> Regular Council Meeting of the month shall commence at 9 AM and stand to adjourn no later than 12 PM unless Council passes a motion to extend the meeting by unanimous vote.
- 6.4. Public notice of Regular Council Meetings shall be posted on the Town website and posted at the Town Office.
- 6.5. Council may change the time, date, or location of a Regular Council Meeting by Resolution and provided that at least 24 hours' notice of the change is given to the public and any Councillor not present at the meeting where Council resolved to make the change. Where Electronic Participation has been permitted under this Bylaw, Council may change the particulars of the Electronic Means in accordance with this section.
- 6.6. Public notice of any change to the time, date or location of a Regular Council Meeting under section 6.5 will be given by posting a notice of the change at the entrance of the Town Office and on the Town's website. Additional notice may be given on any other Town managed media source and in any other manner so directed by Resolution of Council.
- 6.7. Council may cancel any Regular Council Meeting and a Council Committee may cancel any of its regular meetings if notice of the cancellation is given as set out in section 6.6.
- 6.8. Prior to each Regular Council Meeting, the Chief Administrative Officer shall prepare for review by the Mayor a preliminary agenda of all business to be brought before Council at the next Regular Council Meeting.
- 6.9. All Council and Committee of the Whole meeting agenda submissions shall be received by the Chief Administrative Officer no later than 4 PM on the Wednesday prior to meeting.

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- 6.10. The Chief Administrative Officer will only include correspondence on the agenda for a Regular Council Meeting that:
- 6.10.1. Is legible and coherent;
  - 6.10.2. Is in writing, either on paper with a signature or electronically via email;
  - 6.10.3. Is not anonymous; and
  - 6.10.4. Does not contain libelous content, irrelevant information, or content otherwise inappropriate to be included at a meeting open to the public.
- 6.11. If the requirements of section 6.10 are not met, the Chief Administrative Officer may include a summary of the communication on the agenda for the Regular Council Meeting and the reason for excluding the correspondence from the agenda.
- 6.12. The order of business for a Regular Council Meeting will follow the order of business set out in Schedule "A" Regular Council Meeting Agendas.
- 6.13. The Chief Administrative Officer shall provide Council with the agenda and any pertinent materials (not including Closed Session documents) for each Regular Council Meeting no later than 4 PM on the Friday before the meeting.
- 6.14. The Chief Administrative Officer shall release the agenda and pertinent materials (not including Closed Session documents) for public viewing no later than 4 PM on the Friday before the meeting.

**7. SPECIAL COUNCIL MEETINGS**

- 7.1. The Mayor may call a Special Council Meeting as needed to deal with items that cannot wait until the next Regular Council Meeting with 24 hours' notice of the purpose of the Special Council Meeting, the date, time and location of the Special Council Meeting to each Councillor and the public.
- 7.2. The Mayor must call a Special Council Meeting within 14 days of receiving a written request to hold a Special Council Meeting from or consented to by the majority of Council. The written request must include the purpose for the Special Council Meeting.
- 7.3. The Chief Administrative Officer is delegated the authority to call a Special Council Meeting if a Resolution directs the Chief Administrative Officer to call such a Special Council Meeting to deal with specific items that cannot wait until the next Regular Council Meeting.

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- 7.4. The Mayor may call a Special Council Meeting with less than 24 hours' notice and without providing notice to the public, provided all Councillors are notified of the meeting and two-thirds of Council give written consent to the Mayor.
- 7.5. The order of business for a Special Council Meeting will follow the appropriate order of business set out in Schedule "B" Special Council Meeting Agenda.
- 7.6. No business other than that stated in the Special Council Meeting public notice shall be considered unless all members of Council are present and by Resolution agree to consider any other business.
- 7.7. The Special Council Meeting Agenda will be provided to Council and posted to the Town website within 24 hours of the start of the Special Meeting unless the Special Council Meeting has been called as per section 7.4 with less than 24 hours' notice.

**8. COMMITTEE OF THE WHOLE MEETINGS**

- 8.1. The Terms of Reference for Committee of the Whole Meetings and the order of business for Committee of the Whole Meetings are prescribed in Schedule "C-1" Committee of the Whole Terms of Reference and Schedule "C-2" Committee of the Whole Agenda.

**GENERAL PROCEDURES FOR REGULAR OR SPECIAL COUNCIL MEETINGS, AND COUNCIL COMMITTEES:**

**9. QUORUM**

- 9.1. Unless a Quorum is present within 15 minutes after the time appointed for the meeting, the meeting will stand adjourned until the next Regular Council Meeting or the next Council Committee meeting or until a Special Council Meeting is called to deal with the matters intended to be dealt with at the adjourned meeting.
- 9.2. The Recording Secretary shall record the names of the Councillors or Council Committee members present at the expiration of the time period in section 9.1.
- 9.3. If Quorum is lost after the meeting is called to order, the meeting shall automatically recess until the earlier of Quorum is obtained or 30 minutes has elapsed from the time at which Quorum was lost. If Quorum is not obtained within 30 minutes of the time at which it was lost, the meeting shall stand automatically adjourned.

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9.4. For the purpose of determining whether a meeting has Quorum, a Councillor or Council Committee member attending by Electronic Means is considered present when the Recording Secretary is able to confirm that the Councillor or Council Committee member has connected to the meeting in accordance with section 23.

**10. APPROVAL OF MEETING AGENDAS**

10.1. Council or a Council Committee must vote to adopt the agenda prior to transacting other business and may:

10.1.1. Add new items to the agenda;

10.1.2. Delete any matter from the agenda;

10.1.3. Change the order of business; or

10.1.4. In the case of additions or deletions to the agenda, after the additions or deletions are approved as required in 10.1.1 and 10.1.2, the agenda must be approved, as amended by resolution, prior to transacting other business.

**11. APPROVAL OF MEETING MINUTES**

11.1. The minutes of each meeting must be circulated to each Councillor or each Council Committee member prior to the meeting at which they are to be approved. Debate on the minutes of a previous meeting is limited to verifying the accuracy of the minutes. If there are errors or omissions in the minutes, Council or the Council Committee must:

11.1.1. Pass a Resolution to amend the minutes and adopt the minutes as amended; or

11.1.2. Direct administration to review meeting recordings, where applicable, and report back to Council or the Council Committee.

**12. DELEGATIONS**

12.1. Delegations requesting to speak to Council must complete a Delegation Request Form as prescribed in Schedule "D" Delegation Request Form.

12.2. The Delegation Request Form must be submitted to the Chief Administrative Officer prior to 4PM on the Wednesday prior to the Regular or Special Council Meeting.

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- 12.3. Delegations that have not completed and submitted the Delegation Request Form and do not appear on the agenda may request to be heard by Council and Council may by Resolution give permission to the Delegation to speak to Council without advance notice or information.
- 12.4. The presentation by a Delegation may only be:
- 12.4.1. Received as information without debate;
  - 12.4.2. Referred without debate to the Chief Administrative Officer to provide a report on the matter at a later date; and
  - 12.4.3. A maximum of 15 minutes unless there is a Resolution to extend the allotted time.
- 12.5. Despite section 12.4, if consented to by the majority of Council, following a presentation by a Delegation, Council may debate the subject matter of the presentation and, despite the agenda, make further motions arising from the information.

**13. REQUESTS FOR INFORMATION**

- 13.1. Any Councillor may make a request for information to be provided to Council on any matter within the Town's jurisdiction. The Chief Administrative Officer or other management personnel will provide an answer to the request for information at the next Council meeting or, if that information will not be available by the next Council meeting, the Chief Administrative Officer will provide a progress report indicating when the information requested may be expected.

**14. MEETING PROTOCOLS**

- 14.1. The Presiding Officer shall be addressed by title (Mayor, Deputy Mayor or Councillor) and last name during Council meetings or Council Committee meetings.
- 14.2. Any Councillor desiring to speak shall address remarks to the Presiding Officer and confine themselves to the merits of the question.
- 14.3. Should more than one Councillor desire to speak at the same time, the Presiding Officer shall determine who is entitled to the floor.
- 14.4. Councillors wishing to speak on a matter during a meeting must indicate their intention by raising their hand and be recognized by the Presiding Officer.

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- 14.5. Any Councillor or Council Committee member present via Electronic Means, shall address the Presiding Officer by stating, "I wish to speak on the matter at hand," and be recognized by the Presiding Officer.
- 14.6. Each Councillor shall not speak more than once until every Councillor has had the opportunity to speak except in the explanation of a material part of the speech which may have been misunderstood or in reply, to close debate, after everyone else wishing to speak has spoken.
- 14.7. No person shall speak unless recognized by the Presiding Officer.

**15. MOTIONS**

- 15.1. Every motion shall be stated clearly by the mover and when duly moved shall be open for consideration. After a motion has been stated or read, it shall be deemed to be in the possession of the Council or Council Committee.
- 15.2. When a motion is before Council or a Council Committee and the mover wishes to withdraw or modify it or substitute a different one in its place, it is not necessary to obtain permission by Resolution to withdraw or amend the original motion.
- 15.3. Any Councillor or a Council Committee member may require the motion under discussion to be read at any time during the debate, except when a Councillor or a Council Committee member is speaking.
- 15.4. Each Councillor or Council Committee member will be limited to 10 minutes to speak on any motion.
- 15.5. The mover of a motion must be present, including via Electronic Means when the vote on the motion is taken.
- 15.6. A motion does not require a seconder.
- 15.7. No motion shall be offered that is substantially the same as one on which Council or Council Committee has voted during the same meeting.
- 15.8. **Types of Motions:**
  - 15.8.1. **A motion to Postpone:**

A motion to postpone to a certain time and date is generally used if Council or a Council Committee would prefer to consider the main motion later in the same meeting or at another meeting.

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**15.8.2. A motion to Refer:**

A motion to refer shall require direction as to the person or group to which it is being referred. A motion to refer is generally used to send a pending question to a committee, department or selected person so that the question may be carefully investigated and put into better condition for Council or the Council Committee to consider.

**15.9. Process to Amend a Motion:**

15.9.1. A motion may be amended as follows:

15.9.1.1. Only one motion to amend the main motion may be introduced at a time and must be voted on prior to another motion to amend being introduced.

15.9.1.2. All amendments must relate to the matter being discussed in the main motion and shall not so substantially alter the motion as to change the basic intent or meaning of the main motion.

15.9.1.3. The Presiding Officer shall rule on disputes arising from the motions to amend the main motion.

15.9.1.4. If any amendment to the main motion is carried, the vote on the main motion will be called and recorded as a vote on the main motion that includes all carried amendments.

**15.10. Motion to Recess**

15.10.1. Any Councillor or a Council Committee member may move that Council or the Council Committee recess for a specific period.

15.10.2. After the recess, business will be resumed at the point when it was interrupted.

15.10.3. A motion to recess may not be used to interrupt a speaker.

15.10.4. A motion to recess may be amended only as to length of time, but neither the motion nor the amendment are debatable.

**15.11. Debatable Motions:**

15.11.1. Unless otherwise specifically provided in this Bylaw, the following motions are debatable by the Council or a Council Committee:

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- 15.11.1.1. A motion arising out of any matter or thing included in the agenda for the meeting, including a motion to postpone or refer the matter;
- 15.11.1.2. A motion for the first, second, and third reading of a Bylaw;
- 15.11.1.3. A motion for the appointment or dismissal of a Council Committee member;
- 15.11.1.4. A motion to amend any Bylaw or Resolution properly before the Council; and
- 15.11.1.5. Unless this Bylaw provides otherwise, any motions as may be necessary for conducting the business of Council or Council Committees or that are related to the observance of their procedures.

**16. NOTICE OF MOTION**

- 16.1. A Notice of Motion must be used by a Councillor to introduce a matter which does not appear on the Regular Council Meeting agenda.
- 16.2. The Notice of Motion shall be added as an agenda topic under new business at an upcoming Regular Council Meeting.
- 16.3. Council may waive this notice requirement by Resolution and add the matter to the agenda as urgent business.
- 16.4. If the Councillor who presented the Notice of Motion is not in attendance at the meeting when the subject of that Notice of Motion is brought forward as a business item, the Notice of Motion will be postponed until the next meeting at which the Councillor who submitted the Notice of Motion is in attendance.
- 16.5. A written copy of the Notice of Motion shall be provided to the Chief Administrative Officer prior to the meeting's adjournment.
- 16.6. A Notice of Motion is not debatable, however the Councillor presenting the notice may speak to the notice for a period not to exceed 5 minutes.
- 16.7. Once the motion is stated, it will be recorded in the meeting minutes.

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- 16.8. If the motion is defeated by a vote of Council, no further action will be taken.
- 16.9. A Notice of Motion cannot be used at a Special Council meeting.
- 16.10. A Notice of Motion is not debatable until a Councillor moves the motion.

**17. VOTING**

- 17.1. A motion shall be carried when a majority of Councillors or Council Committee members vote in favour of the motion, unless otherwise specified in this Bylaw and subject to any other voting rules in the Municipal Government Act.
- 17.2. A motion is defeated when the vote is tied.
- 17.3. If a motion cannot be voted on because there would be no Quorum due to any abstention allowed or required by statute, then the matter will be dealt with as unfinished business at the next Regular Council Meeting.
- 17.4. If Council is unable to achieve a Quorum at any meeting on a motion due to abstention allowed or required by statute, then Council must ask the Minister of Municipal Affairs for an order under the Municipal Government Act.
- 17.5. After the Presiding Officer finally puts any question to a vote, no member shall speak to the question, nor shall any other motion be made until after the result of the vote has been declared. The decision of the Presiding Officer as to whether the question has been finally put forth shall be final and is not subject to an appeal under section 26.1.
- 17.6. Votes on all motions must be taken as follows:
  - 17.6.1. Councillors or Council Committee members must be in their designated seat when the motion is put forth.
  - 17.6.2. A Councillor or Council Committee member attending a Council meeting by Electronic Means is deemed to be present at the meeting and in their designated seat.
  - 17.6.3. The Presiding Officer must put forth the motion.
  - 17.6.4. Unless allowed or required to abstain from voting, all Councillors or Council Committee members, including the Presiding Officer, must vote by a show of hands; and Councillors or Council Committee members attending the meeting by Electronic Means must vote for the motion by

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stating clearly “in favor” or against the motion by stating clearly “opposed”.

17.6.5. The Presiding Officer must declare the result of the vote as carried or defeated.

17.6.6. After the Presiding Officer declares the result of a vote, no Councillor or Council Committee member may change their vote for any reason.

**18. RECORDED VOTE**

18.1. Before a vote is taken by Council or a Council Committee, a Councillor or Council Committee member may request that the vote be recorded.

18.2. When a vote is recorded, the minutes must show the names of the Councillors or Council Committee members present and whether each Councillor or Council Committee member voted for or against the proposal or abstained.

**19. PECUNIARY INTEREST**

19.1. Councillors who have a reasonable belief that they have a pecuniary interest, as defined in the Municipal Government Act, in any matter before Council, any Council Committee or any board, commission, committee or agency to which they are appointed as a representative of Council, if present at a meeting where the matter is being discussed, shall declare and disclose the general nature of their pecuniary interests prior to any discussion of the matter, abstain from discussions or voting on any question relating to the matter and shall remove themselves from the meeting room until the matter is concluded unless the Councillor is entitled to be heard by Council as a tax payer, an elector or an owner of property in accordance with the Municipal Government Act. The minutes shall indicate the declaration and disclosure of the pecuniary interest, the time at which the Councillor left the room and the time the Councillor returned.

**20. BYLAWS**

20.1. Where a Bylaw is presented at a Council meeting for enactment, the Chief Administrative Officer shall cause the number and short title to appear on the Council meeting agenda.

20.2. The following shall apply to the passage of all Bylaws:

20.2.1. A Bylaw shall be introduced for first reading by a motion that specifies that the number of the Bylaw be read a first time;

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- 20.2.2. After a motion for first reading of the Bylaw has been introduced, members of Council may debate the substance of the Bylaw and propose and consider amendments to the Bylaw;
- 20.2.3. Any proposed amendments shall be put to a vote if required, and if carried, shall be considered as having been incorporated into the Bylaw at first reading;
- 20.2.4. When all amendments have been accepted or rejected, the Presiding Officer shall call for a vote on the motion for first reading of the Bylaw;
- 20.2.5. When a Bylaw is subject to a statutory public hearing, a public hearing shall be held before second reading of the Bylaw.
- 20.2.6. A Bylaw shall not be given more than two readings at one meeting unless Council unanimously agrees that the Bylaw may be presented for third reading at the same meeting at which it received two readings;
- 20.2.7. A Resolution giving third reading to a Bylaw requires a majority of Councillors present at the meeting and entitled to vote on the Bylaw, unless a greater majority is required by any applicable provincial statute.
- 20.2.8. A Bylaw has been passed when it receives three readings and is signed in accordance with the Municipal Government Act. Once passed, a Bylaw is considered an enactment of the Town and is effective immediately, unless the Bylaw or an applicable provincial statute provides otherwise.

**21. CLOSED SESSIONS**

- 21.1. Matters to be discussed that are confidential pursuant to the Municipal Government Act, the Access to Information Act, or any other provincial statute may be considered at a Closed Session meeting or portion of a meeting.
- 21.2. When making a motion to move into Closed Session, Councillors or Council Committee members must state the title of the business item, the time, and the basis on which the meeting may be closed to the public, including, if applicable, the section of the Access to Information Act, which may be identified on the agenda or as advised by the Chief Administrative Officer or designate.
- 21.3. Council may not pass any Resolution or Bylaw in Closed Session other than a Resolution to come out of Closed Session.

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21.4. The rules of the Council shall be observed at a Closed Session as far as may be applicable.

**22. ELECTRONIC MEETINGS**

22.1. In emergency circumstances, Council meetings or Council Committee meetings may be held as Electronic Meetings. If during the scheduled Electronic Meeting the Electronic Means fail or internet service is interrupted without an indication of the timeline on which the service will be restored, the Presiding Officer shall declare the meeting adjourned until the next Regular Council Meeting or the next Council Committee meeting or until a Special Council Meeting is called to deal with the matters intended to be dealt with at the adjourned meeting.

22.2. If a meeting is held pursuant to section 22.1, the public meeting notifications shall state that the meeting shall be an Electronic Meeting and include information on how to access the Electronic Meeting for the purpose of Electronic Participation.

22.3. A copy of the Council Meeting agenda for meetings to be held as Electronic Meetings shall be provided to the public by request if unable to access this information on the Town website.

**23. ELECTRONIC PARTICIPATION**

23.1. If a Regular Council Meeting or Special Council Meeting is being held in Council Chambers, a Councillor must request permission from the Presiding Officer to participate in the meeting by Electronic Participation. The Presiding Officer may grant permission for Electronic Participation to one or more Councillors in extenuating circumstances including:

23.1.1. Circumstances that make travel to Council Chambers unduly difficult or impractical such as inclement weather, mechanical breakdown or traffic considerations; and

23.1.2. Personal reasons such as a medical condition, family circumstances or personal travel.

23.2. The Councillor must be connected to the meeting by the Electronic Means prior to the meeting being called to order by the Presiding Officer otherwise the Councillor will be recorded as entering the meeting at the time of connection to the meeting by the Electronic Means.

23.3. The Recording Secretary will confirm the identity of each Councillor attending the meeting by Electronic Means:

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- 23.3.1. Prior to the start of the meeting or during a recess by receiving verbal confirmation from the Councillor that they are present and can hear and see the meeting room;
- 23.3.2. During the meeting, by verifying that the Councillor is visible using the Electronic Means, or if not visible, by confirming that the Councillor is connected to the meeting using secure access credentials or can be reached using the instant messaging functions of the Electronic Means.
- 23.4. A Councillor that is attending a meeting by Electronic Means must be clearly heard at all times during the meeting. If the Councillor loses the connection to the meeting, the meeting will recess until the connection is restored. If the connection cannot be restored within 30 minutes, the Councillor will be considered absent, and the meeting will only resume if a Quorum of Council is present.
- 23.5. If the Councillor must leave prior to the end of the meeting, the Councillor must notify the Presiding Officer and Recording Secretary when leaving/disconnecting from the meeting. The time that the Councillor leaves the meeting will be recorded in the meeting minutes.
- 23.6. If a meeting is being held in Council Chambers, the Presiding Officer must be physically present and may not preside over the meeting via Electronic Participation. This requirement does not apply to Electronic Meetings.
- 23.7. When attending by Electronic Participation, a Councillor must obtain access to the meeting material prior to the start of the meeting through a secure means.
- 23.8. Other than a Closed Session, the Live Stream is available as a courtesy. Changes to the Live Stream can be made at any time without Council Resolution.
- 23.9. Attendees are expected to act and dress as though they are attending in person and ensure no background noise or interruptions interfere with the conduct of the meeting.
- 23.10. During Closed Sessions, Councillors attending by Electronic Means must ensure that confidentiality of all discussions is maintained.
- 23.11. Other than a Closed Session, as a courtesy, the Town provides a Live Stream of Council meetings for public viewing.

**TOWN OF BON ACCORD  
THE PROCEDURAL BYLAW  
BYLAW 2026-01**

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**24. PUBLIC HEARING**

- 24.1. The ability to attend a public hearing using Electronic Means will be made available to members of the public. The specific Electronic Means available to attend the public hearing will be included in the public notification for the public hearing.
- 24.2. Individuals who wish to attend the public hearing via Electronic Means will be required to pre-register by submitting their contact information and any presentation materials in a manner outlined in the public notification related to the public hearing.
- 24.3. Reasonable attempts will be made to re-connect any individuals who lose connection while participating in the public hearing using Electronic Means; however, the Presiding Officer reserves the right to proceed with the public hearing at the Presiding Officer's discretion.
- 24.4. During the public hearing, all individuals will be requested to mute their microphones until they are granted the opportunity to speak by the Presiding Officer.
- 24.5. Members of the public who participate in a public hearing may provide a written submission and attend the public hearing to make verbal submissions which do not duplicate the content of a written submission.
- 24.6. Unless otherwise set by Resolution of Council, public hearings shall be held on the same day and time as the Regular Council Meetings, and the Regular Council Meeting will follow immediately thereafter.
- 24.7. The conduct of any public hearings shall be governed by the Municipal Government Act and this Bylaw.
- 24.8. Wherever possible, persons interested in speaking in-person at a public hearing should register with the Recording Secretary prior to the start of the public hearing.
- 24.9. After calling a public hearing to order, the Presiding Officer shall outline public hearing procedures.
- 24.10. Where the public hearing is required for the adoption of a Resolution or Bylaw, the Chief Administrative Officer shall introduce the Resolution or Bylaw and shall briefly state the intended purpose. Department presentations shall follow the introduction of the Bylaw or Resolution.

**TOWN OF BON ACCORD  
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- 24.11. The Presiding Officer shall request those who wish to make presentations to identify themselves. The Presiding Officer shall then open the floor to public presentations.
- 24.12. The Presiding Officer shall call upon those persons who have registered with the Recording Secretary to speak first, followed by other persons at the meeting who have not registered to speak but who wish to address Council. A person who does not identify himself or herself will not be given the opportunity to speak.
- 24.13. Presentations by the public may be made verbally, in writing, or both. Written submissions shall be collected by the Recording Secretary and retained for information purposes.
- 24.14. Verbal presentations shall be limited to five minutes unless there is consent by Council to extend the allotted time.
- 24.15. Following public presentations, the Presiding Officer shall close the public hearing.
- 24.16. If no one is present to speak to a proposed Bylaw which requires a public hearing, Council may hear an introduction of the matter from the administration, ask relevant questions, and then must vote to close the public hearing.
- 24.17. After the close of the public hearing, Council may debate matters raised at the public hearing during the Regular Council Meeting following the public hearing and may:
- 24.17.1. Pass the Bylaw or Resolution, or
  - 24.17.2. Make any necessary amendments to the Bylaw or Resolution and pass it without further advertisement or hearing.
- 24.18. When a public hearing on a proposed Bylaw or Resolution is held, a member must abstain from voting on the Bylaw or Resolution if the member was absent from all or part of the public hearing and may abstain from voting on the Bylaw or Resolution if the member was only absent from part of the public hearing.
- 24.19. Copies of all relevant documentation for a public hearing will be made available in hard copy or digital copy.

**25. DUTIES OF THE PRESIDING OFFICER**

**TOWN OF BON ACCORD  
THE PROCEDURAL BYLAW  
BYLAW 2026-01**

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- 25.1. The Presiding Officer shall be the Mayor and in the Mayor's absence, the Deputy Mayor.
- 25.2. If both the Mayor and the Deputy Mayor are absent, Council may by Resolution appoint a Councillor to act as the Presiding Officer for that meeting.
- 25.3. In the case of a Council Committee, the Presiding Officer shall be the Council Committee Chair or Vice Chair or a Council Committee member appointed by the Chair or Vice Chair.
- 25.4. The Presiding Officer shall preside over the conduct of the meeting, including the preservation of good order and decorum, ruling on points of order, points of privilege, deciding all questions of order and without argument or comment shall state the rule applicable to any point of practice or order if called upon to do so. The Presiding Officer's decision may be appealed to Council as per section 26.
- 25.5. If the Presiding Officer wishes to leave the chair for any reason, they must call on the next officer to assume the chair.

**26. APPEAL RULING**

- 26.1. The decision of the Presiding Officer on any matter over which the Presiding Officer has authority to render a decision pursuant to this Bylaw shall be final, subject only to an immediate appeal by a Councillor or a Council Committee member dissatisfied with the decision of the Presiding Officer. A Councillor or Council Committee member shall appeal the decision of the Presiding Officer by rising, and without waiting to be recognized by the Presiding Officer, state "I appeal the decision of the Presiding Officer". If the decision is appealed, the Presiding Officer shall give concise reasons for their ruling and call the question of whether the decision of the Presiding Officer stands as the judgment of Council or Council Committee. After debate, if necessary, the members of Council or the Council Committee shall decide the question by majority vote. The ruling of the members of Council or the Council Committee shall be final.

**27. DISCIPLINARY PROCEDURES**

- 27.1. Members of the public who attend a Council or Council Committee meeting shall not:
  - 27.1.1. Use rude or offensive language or engage in rude or offensive conduct;
  - 27.1.2. Engage in bullying or harassing behaviour or speak or act aggressively in respect of a Councillor, Council Committee Member, or other representative of the Town;

**TOWN OF BON ACCORD  
THE PROCEDURAL BYLAW  
BYLAW 2026-01**

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27.1.3. Disrupt or unnecessarily delay the conduct of business at a meeting;

27.1.4. Disobey the rules of the meeting or decision of the Presiding Officer or of Council or a Council Committee on questions of order or practice, or upon the interpretation of the rules of the meeting;

27.1.5. Speak disrespectfully of the Sovereign, the Governor General, the Lieutenant Governor, or of Council or any other governing body in Canada;

27.2. The Presiding Officer may order any member of the public who disturbs the proceedings of Council or a Committee meeting by words or actions, to be expelled from the meeting. If the person refuses to leave voluntarily, the Presiding Officer may request assistance in having that person removed. A short recess may be called for this purpose.

**28. RECORD OF PROCEEDINGS**

28.1. The Recording Secretary must prepare all Council and Committee minutes which will include:

28.1.1. All decisions and other proceedings, including decisions by the Presiding Officer and appeals of the decision of the Presiding Officer;

28.1.2. The names of the Councillors present at and absent from the meeting;

28.1.3. The statement of a Notice of Motion made at a meeting;

28.1.4. Any abstention pursuant to a declaration of pecuniary interest made under the Municipal Government Act by any Councillor and any other abstention permitted by statute;

28.1.5. The signatures of the Presiding Officer and the Chief Administrative Officer or their designate.

**29. BYLAW REPEALED**

29.1 Bylaw 2023-05 is hereby repealed.

**30. FORCE AND EFFECT**

**TOWN OF BON ACCORD  
THE PROCEDURAL BYLAW  
BYLAW 2026-01**

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30.1 This Bylaw shall come into force and effect on the date of 3<sup>rd</sup> reading, regardless of the date that it is signed in accordance with section 213 of the *Municipal Government Act*.

Read a first time this 5<sup>th</sup> day of May 2026.

Read a second time this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

Read a third and final time this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

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Mayor Brian Holden

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CAO

**SCHEDULE "A"**

**Town of Bon Accord  
AGENDA  
Regular Council Meeting  
[DATE and TIME]**

Live streamed on Bon Accord YouTube Channel

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- 1. CALL TO ORDER**
- 2. ADOPTION OF AGENDA**
- 3. PROCLAMATIONS** [first meeting of the month only]
- 4. ADOPTION OF MINUTES**
- 5. DELEGATION**
- 6. DEPARTMENTS REPORT** [second meeting of the month only]
- 7. UNFINISHED BUSINESS**
- 8. NEW BUSINESS**
- 9. BYLAWS/POLICIES/AGREEMENTS**
- 10. WORKSHOPS/MEETINGS/CONFERENCES**
- 11. COUNCIL REPORTS** [second meeting of the month only]
- 12. CORRESPONDENCE**
- 13. CLOSED SESSION**
- 14. ADJOURNMENT**

**SCHEDULE "B"**



**Town of Bon Accord  
AGENDA  
Special Council Meeting  
[DATE and TIME]**

Live streamed on Bon Accord YouTube Channel

- 
- 1. CALL TO ORDER**
  - 2. ADOPTION OF AGENDA**
  - 3. UNFINISHED BUSINESS**
  - 4. NEW BUSINESS**
  - 5. BYLAWS/POLICIES/AGREEMENTS**
  - 6. CLOSED SESSION**
  - 7. ADJOURNMENT**

**DRAFT**

**SCHEDULE "C-1"**  
**Committee of the Whole**  
**TERMS OF REFERENCE**

**1. Purpose**

1.1. Subject to the control of the Council of the Town of Bon Accord, the mandate of the Committee of the Whole is to provide a forum for the Chief Administrative Officer:

1.1.1. To brief members of Council on specific topics

1.1.2. To provide a context for documents they have or will be receiving

1.1.3. To respond to detailed questions of clarification of material presented

**2. Composition**

2.1. All members of the Town of Bon Accord Council,

2.2. The Chief Administrative Officer and any staff members that may be required.

**3. Terms of Office**

3.1. All municipally elected members of Council shall be Committee Members of the Committee of the Whole for their full term of office.

**4. Quorum**

4.1. Quorum shall be required for Committee of the Whole meetings.

**5. Committee of the Whole Procedures**

5.1. Committee of the Whole meetings will be held on the 4<sup>th</sup> Tuesday of each month from 4:15-6:15 pm.

5.2. The date and time of any Committee of the Whole meeting may be changed by Resolution of Council as needed.

5.3. Committee of the Whole meetings may be cancelled or postponed if needed. The public will be notified of the cancellation.

5.4. Meetings shall be presided over by individual Committee Members in rotation.

5.5. Committee of the Whole meetings will be public unless agenda items are required or permitted to be discussed in Closed Session as prescribed in the Municipal Government Act and Access to Information Act.

5.6. The Committee shall act by majority resolution. No motions except the following will be permitted at Committee of the Whole meetings.

**SCHEDULE "C-1"**  
**Committee of the Whole**  
**TERMS OF REFERENCE**

- 
- a. Acceptance or amendment of the agenda;
  - b. Referring an item to the Chief Administrative Officer for additional information;

DRAFT

**SCHEDULE "C-1"**  
**Committee of the Whole**  
**TERMS OF REFERENCE**

- 
- c. Directing the Chief Administrative Officer to have a report, policy, or proposed legislation prepared;
  - d. Referring an item to a Regular Council Meeting for information or action; and
  - e. Motions to move in or out of Closed Session.

5.7. Meeting minutes will be recorded and circulated with an upcoming Regular Council Meeting agenda.

5.8. Committee of the Whole Meeting Agendas will be circulated to the public and to Committee Members by 4 pm on the Friday prior to the Committee of the Whole meeting or a minimum of 2 business days in advance of the meeting.

5.9. Unless otherwise stated in these Terms of Reference, meeting proceedings are bound by those sections of the Town of Bon Accord's current Council Procedural Bylaw and any Ministerial regulation that relate to:

5.9.1. Councillor Conduct

5.9.2. Electronic Participation

**SCHEDULE "C-2"**

**Town of Bon Accord**

**AGENDA**

**Committee of the Whole Meeting**

**[DATE and TIME]**

Live streamed on Bon Accord YouTube Channel

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**1. CALL TO ORDER**

**2. ADOPTION OF AGENDA**

**3. UNFINISHED BUSINESS**

**4. NEW BUSINESS**

**5. BYLAWS/POLICIES/AGREEMENTS**

**6. CLOSED SESSION**

**7. ADJOURNMENT**

DRAFT

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	May 5, 2026
<b>Presented by:</b>	Falon Fayant, Corporate Services Manager
<b>Title:</b>	<b>Bylaw 2026-03 Taxation Rates, 3 Readings</b>
<b>Agenda Item No.</b>	<b>8.2</b>

**BACKGROUND/PROPOSAL**

Per Section 353 of the Municipal Government Act, Council must pass a property tax bylaw annually.

The budgeted tax revenue required per the final 2026 operating and capital budget is \$2,036,378.

Assessments have increased overall on average by 8% to \$174,478,810.

In order to collect *only the budgeted tax revenue required* of \$2,036,378, a tax levy increase of 3.15% is required.

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 30<sup>th</sup>. The earlier the Combined Assessment and Tax notices can be sent out, the better. Administration 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.

Last year, there was also an issue with the software printing two tax notice copies which were sent to residents. Administration is confident that we have solved this issue, however, should the software again print two notices, administration plans to manually hand remove each second copy prior to mailing.

To allow for ample timing, administration is asking for all three readings of the taxation bylaw to be passed at this meeting.

## DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The enclosed Bylaw 2026-03 has been prepared using the following rate adjustments:

Class 1 Residential – 3.15% increase

Class 2 Non-Residential – 0% decrease

Class 3 Farmland – 3.15% increase

Class 4 Machinery & Equipment – 3.15% increase

Assessment Class	Assessment Value	Tax Rate	Increase	Projected Revenue	Projected Levy** Per Avg Assessment	Increase Per Year	Increase from Last Year Per month
Class 1: Residential	164,505,300	0.01131610	3.15%	1,861,558	2,947	90	7
Class 2: Non-Residential	7,893,690	0.01922687	0.00%	151,771	6,926	-	-
Class 2: Non-Residential Vacant	290,900	0.03808245	3.15%	11,078	4,153	127	11
Class 3: Farmland	63,200	0.05450487	3.15%	3,445	515	16	1
Class 4: Machinery & Equipment	49,470	0.02088913	3.15%	1,033	1,033	32	3
<b>TOTAL</b>	<b>172,802,560</b>			<b>2,028,885</b>			
Increase/Decrease in Revenue				<b>6</b>			

\*\* does not include annexed properties

### 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 **\$7 more per month**. This is also dependent on individual assessments.
- Non-residential taxes (businesses) will only be impacted by assessment.
- Vacant non-residential, farmland, and machinery and equipment taxes may increase, **but the monthly increases are modest**.

At their April 14<sup>th</sup> regular meeting of Council, Sturgeon County gave all three readings of their taxation rates Bylaw 1711/26, which approved a 0.7% increase for residential property tax and 3.57% increase for non-residential property tax. These rates apply to our annexed properties.

## **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.

## **RECOMMENDED ACTION (by originator)**

### **Resolution #1**

THAT Council gives 1<sup>st</sup> reading to Bylaw 2026-03 Taxation Rates as presented.

### **Resolution #2**

THAT Council gives 2<sup>nd</sup> reading to Bylaw 2026-03 Taxation Rates as presented.

### **Resolution #3**

THAT Council gives unanimous consent to hear all three readings of Bylaw 2026-03 Taxation Rates in one meeting.

### **Resolution #4**

THAT Council gives 3<sup>rd</sup> and final reading to Bylaw 2026-03 Taxation Rates as presented.

**TOWN OF BON ACCORD  
2026 TAXATION RATES  
BYLAW 2026-03**

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**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BON ACCORD FOR THE 2026 TAXATION YEAR.**

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**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 5<sup>th</sup>, 2026; and

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Town of Bon Accord for 2026 total \$8,308,937 and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$6,272,553, and \$2,036,384 is to be raised by general municipal taxation; and

**WHEREAS**, the education requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$433,543
Non-residential	<u>\$34,613</u>
	\$468,156
Greater St. Albert RCSSD #734	
Residential/Farmland	\$10,515
Non-residential	<u>\$0</u>
	\$10,515

**WHEREAS**, the requisitions are:

Homeland Housing	\$14,468
Designated Industrial Property (Including M&E)	\$149.42

**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  
2026 TAXATION RATES  
BYLAW 2026-03**

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

	<u>Assessment</u>
Residential	\$164,505,300
Farmland	\$63,200
Non-residential vacant	\$290,900
Machinery & Equipment	\$49,470
Non-residential	\$7,893,690
Residential – Annexed	\$1,530,410
Farmland – Annexed	\$99,100
Non-Residential - Annexed	\$46,470
	<u>\$174,478,810</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
<u>General Municipal</u>			
Non-Residential	\$151,771	\$7,893,690	.01922687
Machinery & Equipment	\$1,033	\$49,470	.02088913
Residential	\$1,861,558	\$164,505,300	.01131610
Farmland	\$3,445	\$63,200	.05450487
Non-Residential Vacant	\$11,078	\$290,900	.03808245
Annexed Non-Residential/M&E	\$528	\$46,740	.01130620
Annexed Residential	\$5,967	\$1,530,410	.00389870
<u>Annexed Farmland</u>	<u>\$1,004</u>	<u>\$99,100</u>	<u>.01012950</u>
	\$2,036,384	\$174,478,810	
<u>Education</u>			
Residential/Farmland	\$444,058	\$166,198,010	.002671861
<u>Non-residential</u>	<u>\$34,613</u>	<u>\$8,231,330</u>	<u>.004205031</u>
	\$478,671	\$174,429,340	
<u>Homeland Housing</u>	\$14,468	\$161,491,770	.000082921
<u>Designated Industrial</u>	\$144.54		.000072800

**TOWN OF BON ACCORD  
2026 TAXATION RATES  
BYLAW 2026-03**

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2. That levy values for annexed properties are calculated based on Section 5(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 5<sup>th</sup> day of May 2026.

READ A SECOND TIME THIS 5<sup>th</sup> day of May 2026.

READ A THIRD TIME THIS 5<sup>th</sup> day of May 2026.

SIGNED AND PASSED THIS 5<sup>th</sup> day of May 2026.

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Mayor Brian Holden

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Chief Administrative Officer