



COUNCIL REQUEST FOR DECISION

MEETING DATE:	May 28, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	2025 Operating Budget and 3 Year Financial Plan		
AGENDA ITEM:	7.1		

BACKGROUND/ PROPOSAL

Council approved an interim operating budget for 2025 in December 2024. To reflect current expenses, unexpected costs that have arisen, and Council's previous direction on the priorities for 2025, Administration has prepared a final budget for 2025.

The budgeted total for municipal tax revenue must match the tax rate bylaw.

Operating Budget with revenues of \$1,368,631, expenses of 1,453,172 and an offsetting transfer from reserves of \$84,541

DISCUSSION / OPTIONS

Administration has been doing research to present accurate figures for the Village's budget. As Administration works to improve the filing system and record keeping overall, past occurrences have presented challenges in sorting through information. If additional information is discovered or new projects arise that Council wishes to prioritize, it is reminded that Council has the ability to amend the budget at a later date, keeping in mind that tax revenues are calculated to reflect the budget as provided.

It is reminded that the 2024 audit is still ongoing.

The 2024 budget had expenditures of \$1,614,763.99 and revenues of \$1,311,001.83 with an estimated reserve transfer of \$303, 762 to cover the deficit.

OTHER REQUIREMENTS / LEGISLATIVE REFERENCE

- MGA Section 242 – Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.
- MGA Section 283.1 – Each Council must approve a 3 year financial plan
- MGA Section 243 – Outlines the contents required in an operating budget

RECOMMENDED ACTION

That Council approve the final 2025 operating budget and 3 year financial plan as presented including:

2025 Total expenditures :	\$1,453,172
2025 Total revenues:	\$1,368,631 (\$560,00 tax revenue)



2025 Operating Budget & 3-Year Financial Plan

	Budgeted 2025	Projected 2026	Projected 2027	Projected 2028
General Government				
Expenses - General				
Salaries, Wages and Benefits	253,500	258,570	263,741	269,016
Lamont County Housing Foundation Requisition	14,060	15,000	15,000	15,000
Alberta Education Property Tax	92,760			
Contracted Services, Materials, Goods and Supplies	250,202	255,000	260,100	265,302
Insurance	110,000	100,000	100,000	100,000
Bank Charges	1,000	1,020	1,040	1,061
	721,522	629,590	639,882	652,679
Expenses - Council				
Election	3,000	-	-	-
Remuneration	22,000	22,440	22,889	23,347
Meetings	12,000	12,240	12,485	12,734
Milage, Meals, Rooms, Courses	11,150	11,373	11,600	11,832
Materials, Goods and Supplies	3,000	3,060	3,121	3,184
	51,150	49,113	50,095	51,097
Revenue				
Net Municipal Taxes	(560,000)	(571,200)	(582,624)	(594,276)
Minimum Tax	(42,513)	(42,513)	(42,513)	(42,513)
Housing & Education Property Tax	(106,820)	(112,161)	(117,769)	(123,658)
Provincial Operating Grant	(72,344)	(73,791)	(75,267)	(76,772)
Investment Income	(36,000)	(36,720)	(37,454)	(38,203)
User Fees and Sale of Goods	(3,276)	(3,342)	(3,408)	(3,477)
Penalties and costs on taxes	(20,000)	(20,400)	(20,808)	(21,224)
Other	(98,500)	(100,470)	(102,479)	(104,529)
	(939,453)	(960,596)	(982,323)	(1,004,652)
Protective Services				
Expenses				
RCMP Police Funding	23,000	24,000	25,000	26,000
Contracted and General Services	10,500	10,710	10,924	11,143
	33,500	34,710	35,924	37,143
Revenue				
Bylaw tickets	(3,000)	(3,060)	(3,121)	(3,184)
	(3,000)	(3,060)	(3,121)	(3,184)
Fire Department / Emergency Services				
Expenses				

Contracted and General Services	4,031	4,112	4,194	4,278
Materials, Goods and Supplies	27,550	28,101	28,663	29,236
	31,581	32,213	32,857	33,514

Budgeted	Projected	Projected	Projected
2025	2026	2027	2028

Public Works

Expenses				
Salaries, Wages and Benefits	170,000	173,400	176,868	180,405
Contracted and General Services	7,500	7,650	7,803	7,959
Materials, Goods and Supplies	124,750	127,245	129,790	132,386
	302,250	308,295	314,461	320,750
Revenue				
Snow Removal Service Cost Recovery	(5,000)	(5,000)	(5,000)	(5,000)
	(5,000)	(5,000)	(5,000)	(5,000)

Water/Wastewater

Expenses				
Contracted and General Services	105,000	107,100	109,242	111,427
Materials, Goods and Supplies	121,400	123,828	126,305	128,831
Loan	55,000	50,000	50,000	50,000
	281,400	280,928	285,547	290,257
Revenue				
User Fees and Sale of Goods	(280,875)	(315,000)	(320,000)	(326,400)
	(280,875)	(315,000)	(320,000)	(326,400)

Waste/Recycle Management

Expenses				
Contracted Services	49,200	-	-	-
	49,200	-	-	-
Revenue				
Garbage Fees	(95,000)	(88,500)	(91,895)	(91,895)
	(95,000)	(88,500)	(91,895)	(91,895)

Economic Development/Promotions

Expenses				
Contracted and General Services	500	20,000	20,400	20,808
Materials, Goods and Supplies	12,100	12,342	12,589	12,841
	12,600	32,342	32,989	33,649
Revenue				
Licences and Permits	(600)	(612)	(624)	(637)
	(600)			

Parks, Recreation and Culture/FCSS

Expenses				
Salaries, Wages and Benefits	19,000	19,380	19,768	20,163
Contracted and General Services	6,200	6,324	6,450	6,579
Materials, Goods and Supplies	27,500	28,050	28,611	29,183
	52,700	53,754	54,829	55,926
Revenue				

User Fees	(3,700)	(4,500)	(4,725)	(4,820)
Camp Ground Revenue	(10,000)	(10,200)	(10,404)	(10,612)
Recreation Agreement Allotment	(31,003)	(31,623)	(32,256)	(32,901)
	(44,703)	(46,323)	(47,385)	(48,332)
Total Revenue	(1,368,631)	(1,418,479)	(1,449,723)	(1,479,463)
Total Expenditures	1,453,172	1,339,619	1,363,631	1,390,404
Operating Deficit Before Reserve Transfer	84,541	(78,860)	(86,092)	(89,059)
Transfer from Reserves	(84,541)			
Operating surplus after reserve transfer	0	(78,860)	(86,092)	(89,059)



**COUNIL
REQUEST FOR DECISION**

MEETING DATE:	May 28, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	2025 Capital Budget and 5 Year Capital Plan		
AGENDA ITEM:	7.2		

BACKGROUND/ PROPOSAL

Council approved an interim capital budget for 2025 in December 2024. This has now been updated to reflect some of the grants applied for to date and capacity to facilitate the major projects.

OTHER REQUIREMENTS / LEGISLATIVE REFERENCE

- MGA Section 245 - Each council must adopt a capital budget for each calendar year by January 1 of that calendar year.
- MGA Section 246 – Outlines the contents required in a capital budget

RECOMMENDED ACTION

That Council approve the amended 2025 capital budget and 5 year capital plan.

Captial Budget 2025 and 5-Year Capital Plan	BUDGET	5 YEAR PLAN				
Planned Capital Additions	2025	2026	2027	2028	2029	2030
Council						
New vehicle to pull float and use for other business travel					20,000	
Chambers tech improvements		10,000				
New parade float			10,000			
Administration						
Village office - fix sidewalks and other building beautification	50,000		75,000			
Cell tower to improve service						10,000
Renovation of hot tub space				15,000		
Wheelchair accessability (washrooms, doors to meet code)		50,000				
Fire Department / Emergency Services						
Fire Hall exhaust system		40,000				
Fire Hall interior renovations						25,000
Water truck						100,000
Outdoor surveillance cameras					15,000	
Public Works						
Sidewalk snow removal equipment		40,000				
Single axel truck					100,000	
Water/Watewater						
Sewer line camera and flush (entire village over 3 yrs)	18,000	18,000	18,000			
51 Ave Sewer road replacement *\$200,000 grant secured	1,000,000					
CCV replacements - over 5 yrs	30,000	30,000	30,000	30,000	30,000	
Sewer line replacement (priority based on camera report)		100,000	100,000	75,000	50,000	75,000
North lift station roof replacement	18,000					
Replace concrete pad at sewer dump	4,000					
Streets						
Resurfacing /road base repairs - 49 Ave		200,000				
Resurfacing /road base repairs - 53 Ave		100,000				
Resurfacing /road base repairs - 50 Ave			100,000			
Resurfacing /road base repairs - 52 Ave				100,000		
Resurfacing /road base repairs - 51 St					100,000	
Resurfacing /road base repairs - 49 A Ave						100,000
Sidewalk replacement / repairs as per sidewalk assessment	50,000					
Sidewalk replacement / repairs as per sidewalk assessment		50,000				
Sidewalk replacement / repairs as per sidewalk assessment			50,000			
Sidewalk replacement / repairs as per sidewalk assessment				50,000		
Sidewalk replacement / repairs as per sidewalk assessment					50,000	
Sidewalk replacement / repairs as per sidewalk assessment						50,000
Manhole repairs / maintenance	10,500					
Access/curb Beaver Creek Co-op		40,000				
Recreation / Beautification						
Playground *congingent on grants	300,000					
Spray park *congingent on grants						150,000
Refurbish / repaint duck						100,000
Water tower facelift						40,000
Communications board		10,000				
Signage (business promo)		5,000				
ACCA roof repairs / decking			10,000			
Park benches, garbage cans, washrooms	2,500		2,500			
Perimter walking trail						15,000
Off leash dog park					15,000	
Arena upgrades				50,000		
Permanent washroom upgrade at park			20,000			
Cenotaph upgrade *grant contingent	20,000					
Repairs to building at old campground	3,500					
Dugout & fence repairs @ ball diamonds *grant contingent		20,000				
Other						
Daycare upgrades / fence	50,000					
Total Planned Capital Additions	1,556,500	703,000	405,500	320,000	360,000	665,000
Funding Sources						
Beginning Reserve Balance	700,000	822,781	487,281	401,781	401,781	361,781
LGFF (nee FGTF) (eligible allocation)	484,281	240,000	240,000	240,000	240,000	240,000
CCBF (nee MSI Capital) (eligible allocation)	350,000	50,000	50,000	50,000	50,000	50,000
Canada Heritage Grant (100th anniversary)						200,000
Other grant revenue (ie: heritage preservation, blue cross)	20,000	50,000				

Total Grant Funds Used	854,281	340,000	290,000	290,000	290,000	490,000
Borrowing (thru local loan authority)	800,000					
Transfer from operating (savings + sewer reserve fees)	25,000	27,500	30,000	30,000	30,000	30,000
Total Planned Capital Additions	1,556,500	703,000	405,500	320,000	360,000	665,000
Ending Reserve Balance	822,781	487,281	401,781	401,781	361,781	216,781



**COUNIL
REQUEST FOR DECISION**

MEETING DATE:	May 28, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	2025 Tax Bylaw		
AGENDA ITEM:	8.1		

BACKGROUND/ PROPOSAL

Each year, Council is required to set the tax rates to reflect the revenue required to be generated to fund the expenses required to operate the municipality including providing services to the community.

DISCUSSION / OPTIONS

Tax Rate Bylaw 2025-006 proposes increases to the tax rates to meet the revenue requirements as was discussed the May 12, 2025 Council meeting.

Council is reminded of the assessment subclasses (as per assessment sub class bylaws). Beside each subclass is the approximate rate increase % from 2024 to 2025.

Residential	1.8%
Residential Vacant	23%
Residential Derelict – NEW	68%
Non-residential	16%
Non-residential small business – NEW	1.4%
Non-residential vacant	25%

As you will see in the attached bylaw, each subclass has a different tax rate. The new structure will see a lower tax rate for businesses that are in operation (referred to as the small business subclass) compared to vacant businesses. This is a strategy to encourage sales and ultimately growth in the community. Also, vacant and derelict residential properties will see much higher tax rates. This reflects Council's desire to encourage development as residential properties owners will see lower tax rates by developing their property or selling their property to another party who is wanting/willing to develop.

It is also noted that the minimum tax rate is set at \$750 instead of the 2024 rate of \$525.

Some comparisons of other minimum tax rates to demonstrate that this is in line with other municipalities:

	Minimum Tax
Two Hills	\$1,000
Mannville	\$1,100
Innisfree	\$775 (2024 rate)
Bruderheim	\$500
Smoky Lake	\$800



Average Village of Andrew Property Tax Bill - 2025			
Tax Class	Average Assessment	Mill Rate	Total Taxes
Municipal			
Residential	\$ 95,605.00	15.7600	\$ 1,506.73
Education (ASFF)			
Residential	\$ 95,605.00	2.5147	\$ 240.42
Housing Requisition			
Residential	\$ 95,605.00	0.4190	\$ 40.06
Total Taxes Payable 2025			\$ 1,787.21
		2024 Total taxes	\$ 1,806.89
			-\$ 19.68
		Municipal Only	\$ 29.31

Above, you will see a sample residential tax bill for 2025. As you will see, the increase is very minimal. This of course depends on assessment and if a property's assessment has increased since last year, the total taxes owing will be higher. For example, if the above property was now assessed at \$100,000 the total taxes payable would be: \$1,869.76.

If Council approves this bylaw, the next steps will be to prepare the tax notices and related advertisements with the hope to have the notices mailed within the next week. The deadline for payment will be Jul 31, 2025 to provide the required time for payment (and take into consideration the potential postal strike). It is proposed in the bylaw that penalties be imposed for outstanding taxes on July 31, 2025 and December 31, 2025.

RECOMMENDED ACTION

That Bylaw 2025-006, Tax Rate Bylaw 2025 be given first reading.

That Bylaw 2025-006 be given second reading.

That Council unanimously agree to consider giving Bylaw 2025-006 third and final reading at this meeting.

That Bylaw 2025-006 be given third reading.

Village of Andrew
Bylaw #2025-006
Tax Rate Bylaw 2025

A BYLAW OF THE VILLAGE OF ANDREW, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTIES WITHIN THE VILLAGE OF ANDREW FOR THE 2025 TAXATION YEAR

Whereas the Village of Andrew has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council Meeting held on May 28, 2025; and

Whereas the estimated municipal revenues and transfers from all other sources other than taxation total \$893,172

Whereas the estimated municipal expenses is estimated at 1,453,172 and the balance of \$560,000 is to be raised by general municipal taxation; and

Whereas the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential & Farmland	\$69,512
Non-residential	\$23,248
Totals	\$92,760
 Designated Industrial Property (DIP)	 \$108
 Housing Requisition	 \$14,060

Whereas the Council of the Village of Andrew is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

Whereas the Council of the Village of Andrew is required each year to levy on the assessed value of taxable properties in respect to each class of property, subject to the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000; and

Whereas the assessed value of all property in the Village of Andrew as shown on the assessment roll for municipal purposes is:

Residential-Improved	\$26,799,930
Residential-Vacant	\$787,430
Residential-Derelict	\$54,970
Non-Residential-Improved	\$2,365,450
Non-Residential-Small Business	\$1,947,700
Non-Residential-Vacant	\$58,120
Non-Residential - Linear	\$1,501,210
Designated Industrial Property	\$40,780
Machinery & Equipment	\$ 0
Exempt	\$6,612,770
Total	\$40,168,360

NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of the Village of Andrew, in the Province of Alberta, enacts as follows:

1.0 This Bylaw may be cited as the **"2025 Tax Rate Bylaw"**

2.0 That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation to the assessed value of all property as shown on the assessment roll of the Village of Andrew:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential-Improved	\$ 422,367	\$ 26,799,930	15.7600
Residential-Vacant	\$ 14,961	\$ 787,430	19.0000
Residential-Derelict	\$ 1,429	\$ 54,970	26.0000
Non-Residential-Improved	\$ 50,775	\$ 2,365,450	21.4651
Non-Residential-Small Business	\$ 36,032	\$ 1,947,700	18.5000
Non-Residential-Vacant	\$ 1,337	\$ 58,120	23.0000
Non-Residential - Linear	\$ 32,224	\$ 1,501,210	21.4651
DIP	\$ 875	\$ 40,780	21.4651
TOTALS:	\$ 602,513	\$ 33,555,590	

	Tax Levy	Assessment	Tax Rate
ASFF			
Residential / Farmland	\$ 69,512	\$ 27,642,330	2.5146
Non-Residential	\$ 23,248	\$ 5,901,980	3.9390
TOTALS:	\$ 92,760	\$ 33,544,310	
Housing Requisition			
Residential / Farmland	\$ 11,582	\$ 27,642,330	0.4190
Non-Residential	\$ 2,478	\$ 5,913,260	0.4190
TOTALS:	\$ 14,060	\$ 33,555,590	0.4190

3.0 That the minimum amount payable for all properties as property tax for general municipal purposes shall be \$750.00, resulting in an estimated \$42,513 from minimum tax levies.

4.0 That the following penalties be set:

- 10% penalty on all current taxes remaining unpaid after July 31, 2025; and
- 10% penalty on all taxes remaining unpaid after December 31, 2025.

5.0 That this Bylaw shall take effect on the date of the third and final reading.

READ a first time on this ____ day of _____, 2025.

READ a second time on this ____ day of _____, 2025.

READ a third and final time on this ____ day of _____, 2025.

Mayor Barry Goertz

Deputy Mayor Merwin Haight

CAO, Kylie Rude



**COUNCIL
REQUEST FOR DECISION**

MEETING DATE:	May 28, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	Intermunicipal Subdivision and Development Appeal Board Bylaw 2025-007		
AGENDA ITEM:	8.2		

BACKGROUND/ PROPOSAL

The Village's bylaw to establish an intermunicipal subdivision and development appeal board requires updating to reflect the change of adding the County of Minburn.

Reminder – a subdivision and development appeal board is required by legislation to hear appeals on development permit decisions.

The previous bylaw listed the municipal partners involved; however, the bylaw presented simply enables an agreement to be entered into to reflect the partners involved. The same bylaw has been circulated for passing for all those municipalities involved.

Adding a partner to this agreement demonstrates strong regional collaboration.

RECOMMENDED ACTION

That Intermunicipal Subdivision and Development Appeal Board Bylaw 2025-007 be given first reading.

That Intermunicipal Subdivision and Development Appeal Board Bylaw 2025-007 be given second reading.

That Council unanimously consider giving Intermunicipal Subdivision and Development Appeal Board Bylaw 2025-007 third reading.

That Intermunicipal Subdivision and Development Appeal Board Bylaw 2025-007 be given third reading.

Bylaw 2025-007
INTERMUNICIPAL SUBDIVISION AND DEVELOPMENT APPEAL BOARD

**BEING A BYLAW OF VILLAGE OF ANDREW IN THE PROVINCE OF ALBERTA TO
ESTABLISH AN INTERMUNICIPAL SUBDIVISION AND DEVELOPMENT APPEAL BOARD**

WHEREAS, pursuant to provisions of Section 627 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, and amendments thereto, a municipality is authorized to enter into an agreement with one or more municipalities to establish an Intermunicipal Subdivision and Development Appeal Board.

AND WHEREAS, the agreement must provide for the function, duties, procedures, and conduct of the Intermunicipal Subdivision and Development Appeal Board and its members.

AND WHEREAS Village of Andrew Council deems it beneficial to establish an Intermunicipal Subdivision and Development Appeal Board to hear subdivision and development appeals within its municipal boundaries and the municipal boundaries of other partnering municipalities.

NOW THEREFORE, the Council of Village of Andrew, in the Province of Alberta, duly assembled, enacts as follows:

PART I – DEFINITIONS

Bylaw Title

- 1 This Bylaw may be cited as the
“**Intermunicipal Subdivision and Development Appeal Board Bylaw**”.

Definitions

- 2 In this Bylaw, unless the context otherwise requires:

Act	means <i>Municipal Government Act</i> , RSA 2000, Chapter M-26 and its amendments.
Hearing	means a formal meeting hosted by the Intermunicipal Subdivision and Development Appeal Board for the purpose of hearing evidence and pleadings according to the Act.
Intermunicipal Subdivision and Development Appeal Board Services Agreement	means the legal document signed by partnering municipalities to establish the Intermunicipal Subdivision and Development Appeal Board.
Partner Municipality	means a municipality who has entered into an agreement to establish an Intermunicipal Subdivision and Development Appeal Board and who enacts a bylaw substantially similar as this Bylaw.

Bylaw 2025-007
INTERMUNICIPAL SUBDIVISION AND DEVELOPMENT APPEAL BOARD

PART II – INTERPRETATION

Establishment of the Intermunicipal Subdivision and Development Appeal Board

- 3** The Intermunicipal Subdivision and Development Appeal Board is hereby established to exercise the functions, powers, and duties of a Subdivision and Development Appeal Board within the jurisdiction of the Partner Municipalities.
- 4** The Intermunicipal Subdivision and Development Appeal Board shall hear all subdivision and development appeals for the Partner Municipalities, in accordance with the requirements of the Act and the Intermunicipal Subdivision and Development Appeal Board Services Agreement signed by the Partner Municipalities.
- 5** The Intermunicipal Subdivision and Development Appeal Board may establish additional practices and procedures as part of the Agreement as necessary for the business and conduct of appeal hearings, in accordance with the Act and other applicable legislation.

Repeal

- 6** Bylaw 2019-04 and all amendments thereof are repealed upon Third Reading of this Bylaw.

Severability

- 7** Each separate provision of the Bylaw shall be independent of all other provisions in this Bylaw. It is the Council's intention that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion shall be severed, and the remainder of the Bylaw is deemed valid and enforceable.

Effective Date

- 8** This Bylaw shall come into force and effect when it has received Third Reading and has been duly signed.

READ A FIRST TIME IN COUNCIL THIS __ DAY OF ____ 2025.

READ A SECOND TIME IN COUNCIL THIS __ DAY OF ____ 2025.

READ A THIRD AND FINAL TIME IN COUNCIL THIS __ DAY OF ____ 2025.



**COUNCIL
REQUEST FOR DECISION**

MEETING DATE:	May 28, 2025	PRESENTED BY:	Kylie Rude, CAO
TITLE:	Special Council Meeting		
AGENDA ITEM:	9.1		

BACKGROUND/ PROPOSAL

To keep the 51 avenue sewer line project on track, Administration is recommending a special meeting so that council can review the engineering proposals received and select an engineer. The engineering submissions are due by June 2. Having a meeting roughly 1 week later will allow for analysis and recommendations to be determined.

RECOMMENDED ACTION

That a special council meeting be held on _____.

CAO availability:

June 9 (8 am – 4 pm)

June 10 (8 am – 5pm)

June 11 (11 am – 7pm)