

Foothills County

2025 Budget Amendments,

Mill Rate and Property Tax

Bylaw Package

2025 Budget Amendments

Revenues

Foothills County's assessment growth was 8.7% in 2024 (for the 2025 taxation year). This increase is attributed to new growth in the area (1.72%) and market value growth (6.98%).

Mill Rate

	2025	2024	Percentage change
Residential	6.163296	6.032642	2.17%
Farm	14.262066	13.961564	2.15%
Non-Residential	12.826846	12.549231	2.21%
Machinery & Equip.	9.148762	8.959003	2.12%

Operating Expenses

Changes to the previously approved budget are as follows:

	Increase
Expense Increases	
School Requisition	\$ 4,550,592
Seniors Foundation	49,346
Library	76,000
Designated Industrial Property	7,327
Increase to budgeted expenses	4,683,265

Capital Budget

Change of funding source for water projects at Hawks Landing from CCBF to Hawks Landing WWTP Reserve:

Hawks WWTP and 2 Lift station Shingles : \$45,000
Meter Replacement : \$55,000

Aldersyde WTP and related pipelines:

DebtFinancing : \$31,000,000
Misc. Grants : \$10,178,220
Aldersyde Water Reserve : \$14,092,829

Foothills County									
2025 Budget									
April 7, 2025									
							2024		
			-----2025-----				Budget		
			Revenue	Expense	Net Cost		Net Cost		
Tax Revenue			80,230,786	0	80,230,786		71,717,212	8,513,574	11.87%
Requisitions			0	30,419,014	-30,419,014		-25,811,749	-4,607,265	17.85%
Council			0	784,781	-784,781		-774,862	-9,919	1.28%
Administration			3,329,502	5,610,282	-2,280,780		-1,283,541	-997,239	77.69%
Corporate Services			274,500	5,451,517	-5,177,017		-4,860,580	-316,437	6.51%
Community Services Administration			0	302,668	-302,668		-324,557	21,889	-6.74%
Fire			264,100	7,540,090	-7,275,990		-6,476,752	-799,238	12.34%
Protective Services			218,500	1,561,191	-1,342,691		-1,249,676	-93,015	7.44%
RCMP			0	2,093,714	-2,093,714		-2,093,714	0	0.00%
Airport			0	20,875	-20,875		-21,485	610	-2.84%
FCSS			518,755	705,327	-186,572		-158,750	-27,822	17.53%
Cemeteries			183,350	371,597	-188,247		-189,272	1,025	-0.54%
Parks			6,500	257,866	-251,366		-261,615	10,249	-3.92%
Recreation Facilities			0	2,878,843	-2,878,843		-2,707,223	-171,620	6.34%
Seaman Arena			740,000	1,296,216	-556,216		-539,956	-16,260	3.01%
Library			0	842,000	-842,000		-715,300	-126,700	17.71%
Public Works Common Services			0	6,067,571	-6,067,571		-7,436,014	1,368,443	-18.40%
Public Works			7,726,348	29,302,844	-21,576,496		-19,549,193	-2,027,303	10.37%
Water			3,771,726	7,381,970	-3,610,244		-2,778,729	-831,515	29.92%
Waste Water			332,293	241,264	91,029		160,519	-69,490	-43.29%
Solid Waste			145,500	404,632	-259,132		-293,249	34,117	-11.63%
Fibre Optics			86,110	67,701	18,409		18,530	-121	0.00%
Planning & Mapping			2,095,000	3,295,389	-1,200,389		-1,084,162	-116,227	10.72%
ASB			167,047	1,292,607	-1,125,560		-961,287	-164,273	17.09%
			100,090,017	108,189,959	-8,099,942		-7,675,405	-424,537	5.53%
Excess of Revenue over Expenditure					-8,099,942				
Amortization of TCA					17,128,794				
Purchase of TCA					-62,377,597				
Long Term Debt Payments					-2,998,309				
Long Term Debt Proceeds					31,000,000				
Proceeds of Disposal TCA					250,000				
Misc. Grants					10,178,220				
Transfer from (to) Reserves									
			Calgary Annexation Compensation Re		299,805				
			Foothills Cemetery Reserves		76,200				
			Hawks Landing WWTP Reserves		100,000				
			Aldersyde Water Reserve		14,092,829				
			Future Expenditure Reserve		350,000				
					0				

Foothills County
2025 Budget Draft
2025-04-08

TAX LEVIES		2023 Budget	2024 Budget	2025 Budget	2026 Projected	2027 Projected
SCHOOL						
ASFF RESID. & FARM		16,892,873	18,671,814	24,085,389	25,289,658	26,554,141
ASFF NON RES.		3,571,403	3,903,905	2,507,610	2,632,990	2,764,639
ASFF M&E						
SEP. RESID. & FARM		1,877,498	2,046,500	2,623,606	2,754,787	2,892,526
SEP. NON RES.		98,717	112,992	69,198	72,658	76,291
SEP. M&E						
Total School		22,440,491	24,735,211	29,285,803	30,750,093	32,287,598
OTHER						
SENIORS FOUNDATION		988,481	1,030,512	1,079,858	1,106,854	1,134,526
AMBULANCE & DISP.		247,940	230,000	247,500	253,688	260,030
RECREATION		2,603,691	3,314,693	3,144,506	3,223,119	3,303,697
FIRE		5,743,275	6,024,961	7,396,022	7,580,923	7,770,446
LIBRARY	Marigold/Urban Municipa	557,483	715,300	842,000	863,050	884,626
RCMP		2,087,063	2,093,714	2,093,714	1,999,320	1,999,320
DESIGNATED INDUST. PROP.		42,160	46,025	53,352	54,686	56,053
Total Other		12,270,093	13,455,205	14,856,952	15,081,639	15,408,697
MUNICIPAL						
RESIDENTIAL		20,184,144	21,728,143	23,416,910	24,002,333	24,602,391
FARM		1,322,160	1,423,299	1,533,921	1,572,269	1,611,576
M&E		1,648,879	1,775,011	1,912,969	1,960,794	2,009,813
INDUSTRIAL AND COMM.		7,950,801	8,559,003	9,224,231	9,454,836	9,691,207
Minimum Tax		30,000	30,000	30,000	30,000	30,000
Local Improvements		11,340	11,340	11,340	11,340	11,340
Total Municipal		31,147,324	33,526,796	36,129,371	37,031,572	37,956,328
TOTAL TAXES		65,857,908	71,717,212	80,272,126	82,863,304	85,652,622

Impact of 2025 Mill Rate on 15,383 Rolls

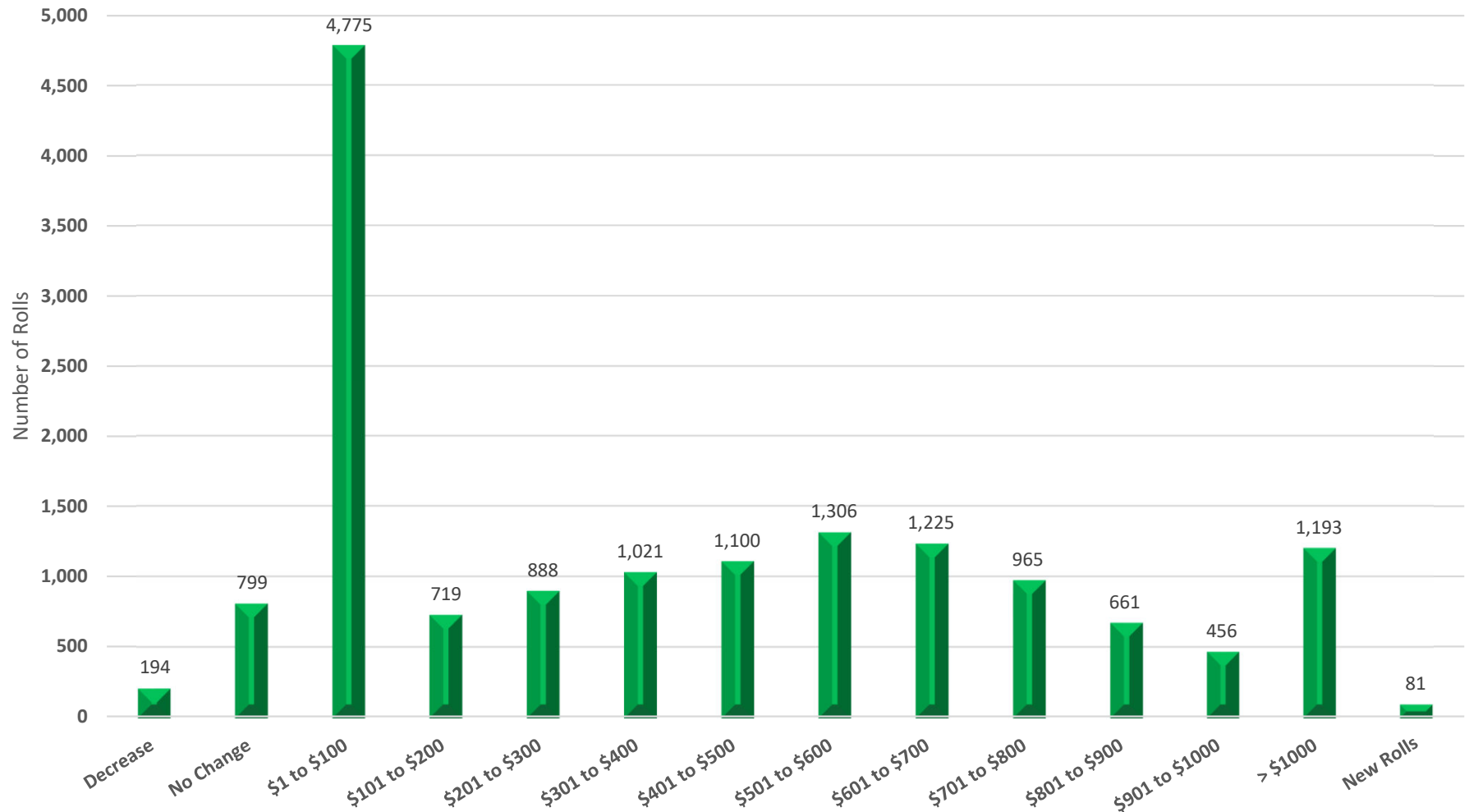


Chart does not include Linear, Oilfiled or Grants-In-Lieu of Taxes Rolls

Impact of 2025 Mill Rate on 15,383 Rolls

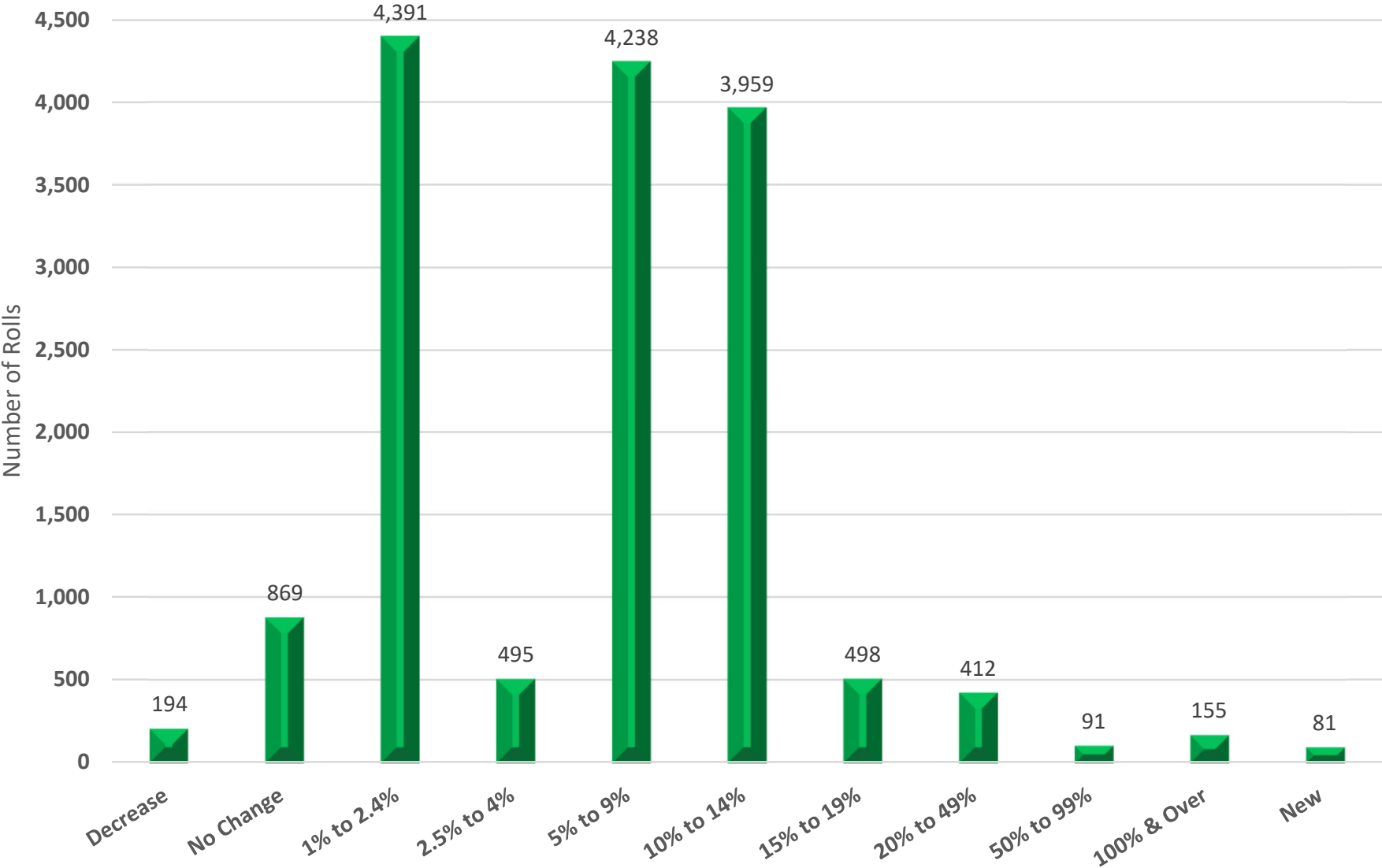


Chart does not include Linear, Oilfield or Grant-In-Lieu of Taxes Rolls

Impact in Dollars of 2025 Mill Rate on 10,482 Owners

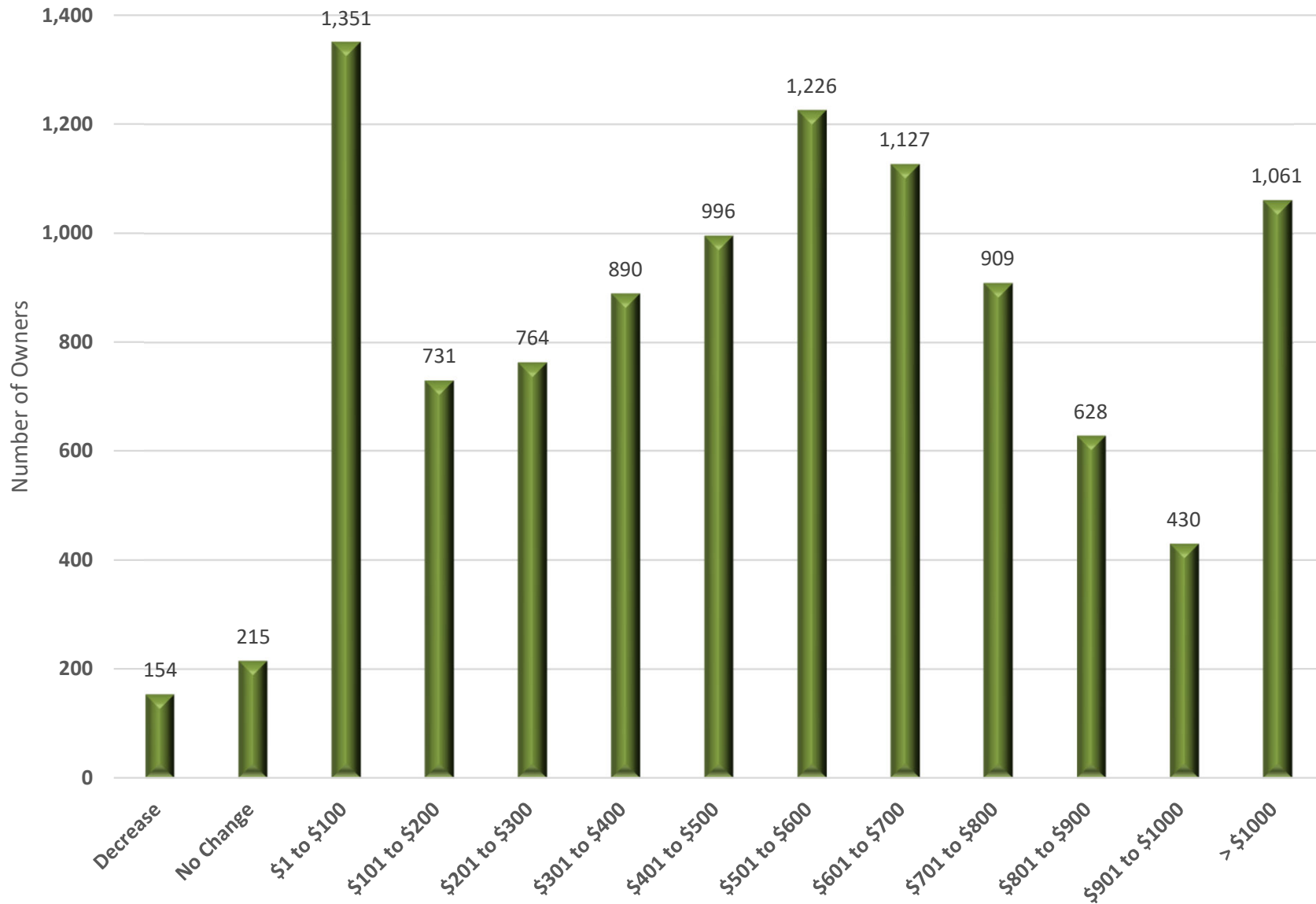


Chart does not include Linear, Oilfield or Grant-In-Place of Taxes Rolls

Percentage Impact of 2025 Mill Rate on 10,482 Owners

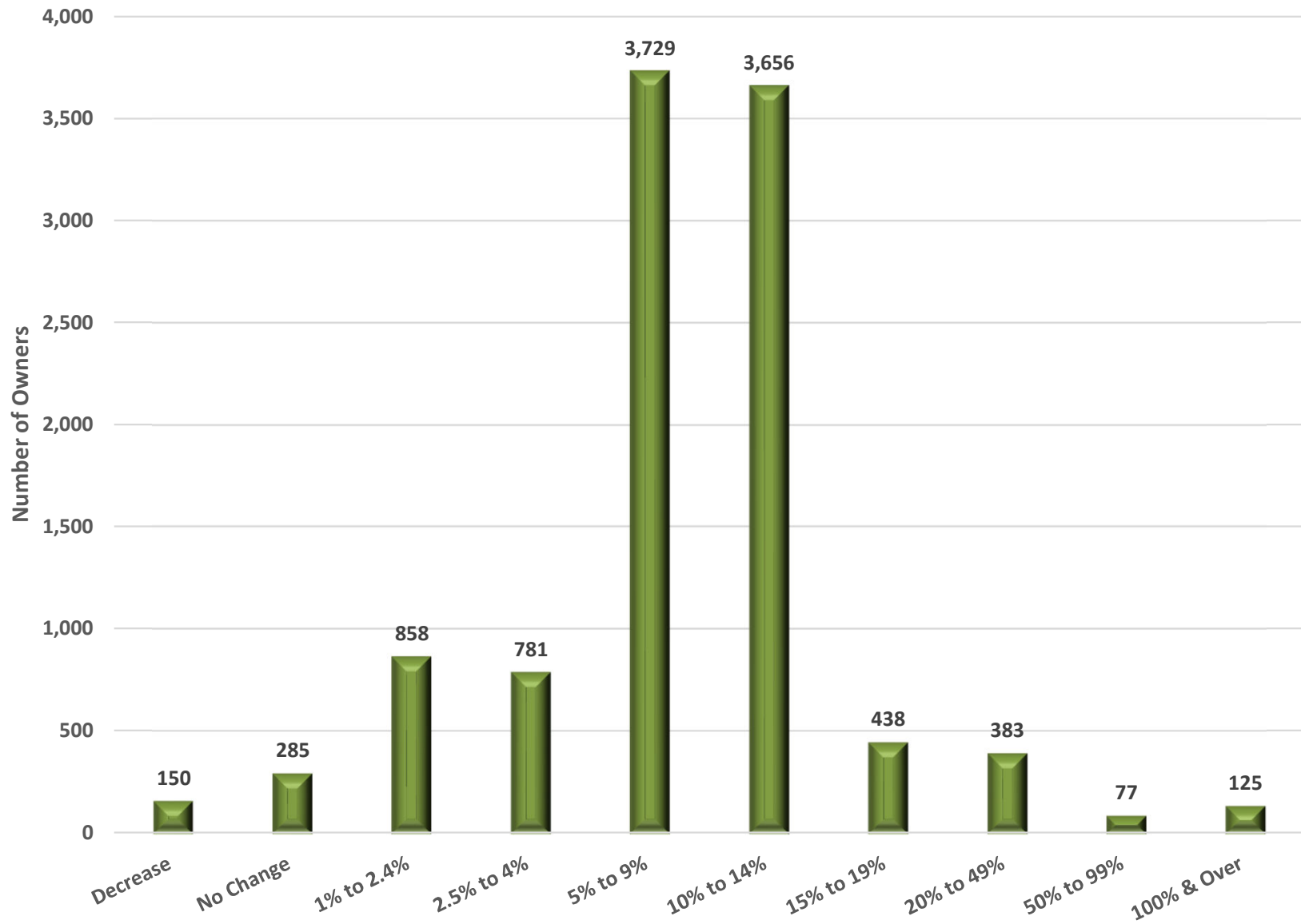
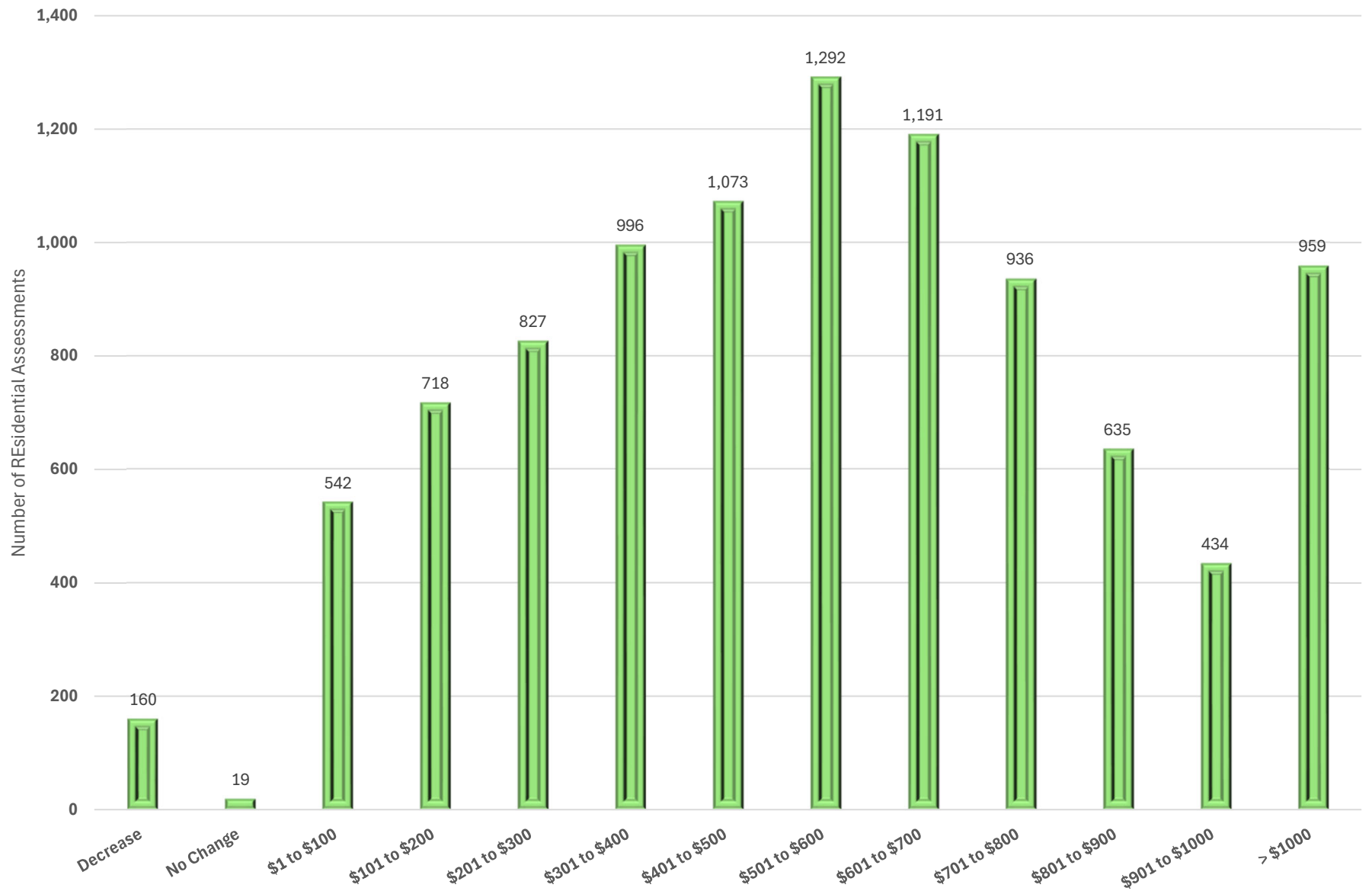
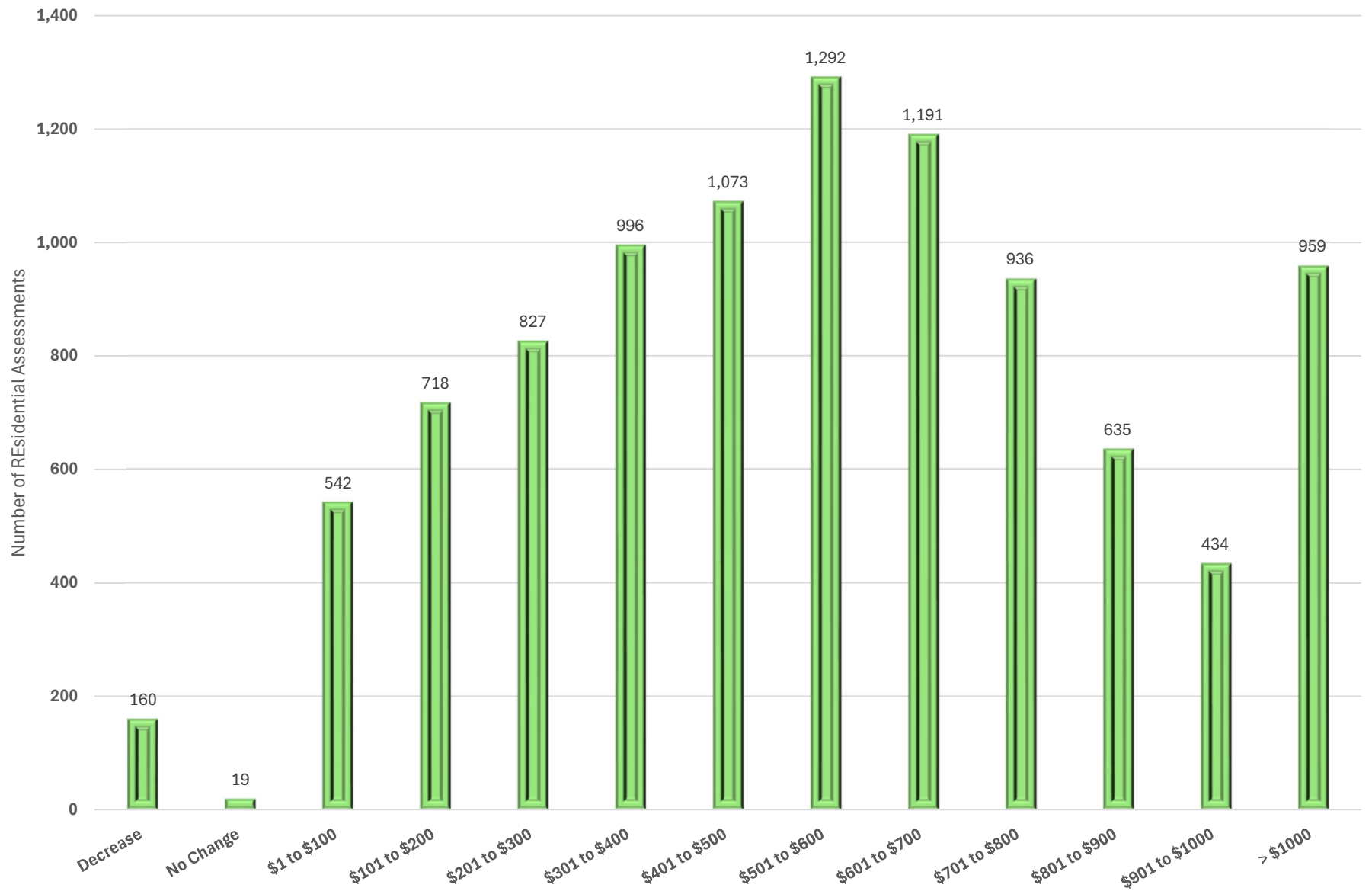


Chart does not include Linear, Oilfield or Grant-In-Lieu of Taxes Rolls

Impact in Dollars of 2025 Test Levy on 9,872 Residential Assessments



Impact in Dollars of 2025 Test Levy on 9,872 Residential Assessments



Impact in Dollars of 2025 Test Levy on 1,305 Commercial or Industrial Assessments

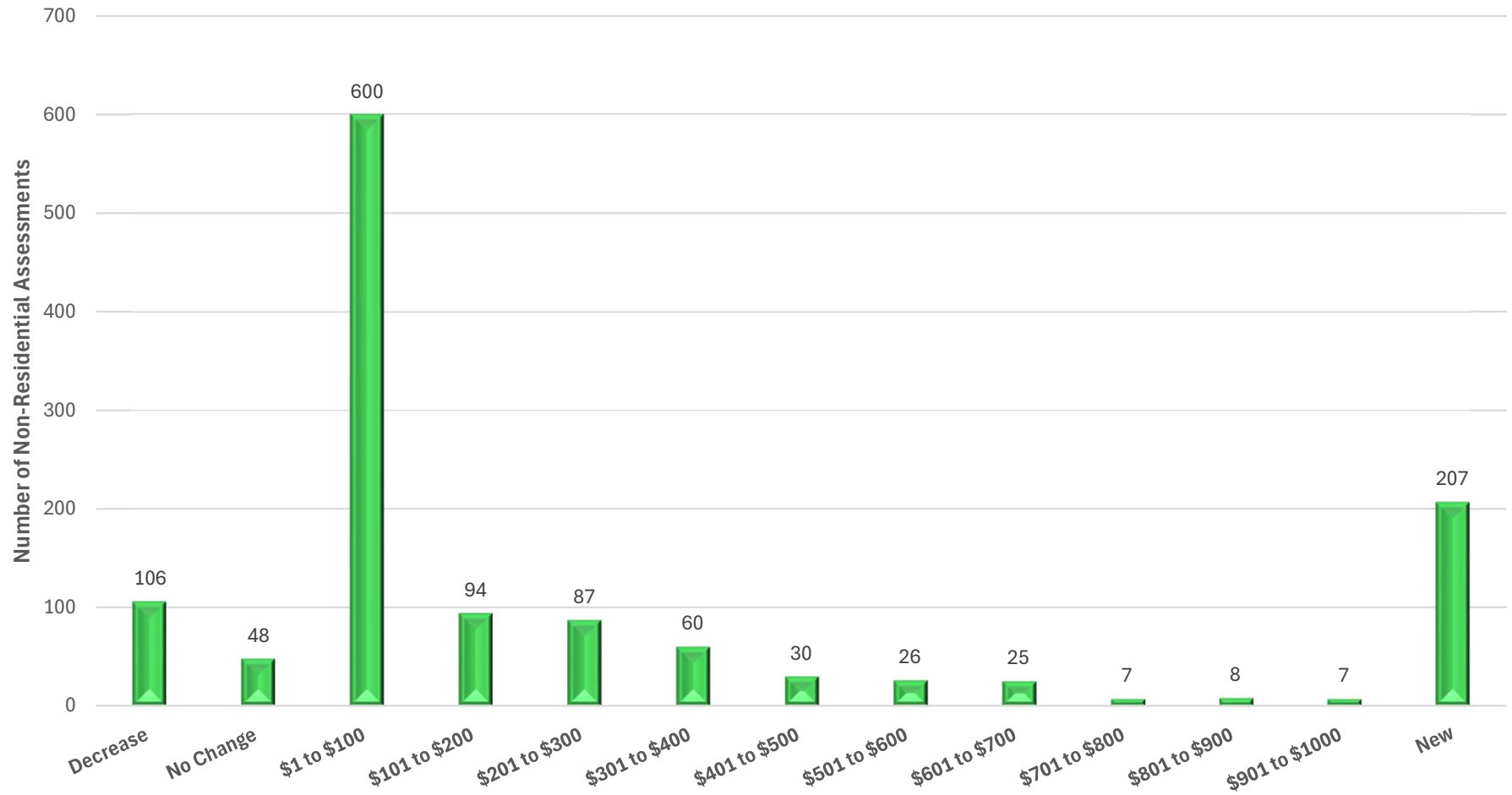


Chart does not include Linear, Oilfield or M&E assessments

Percentage Impact of 2025 Test Levy on 1,305 Commercial or Industrial Assessments

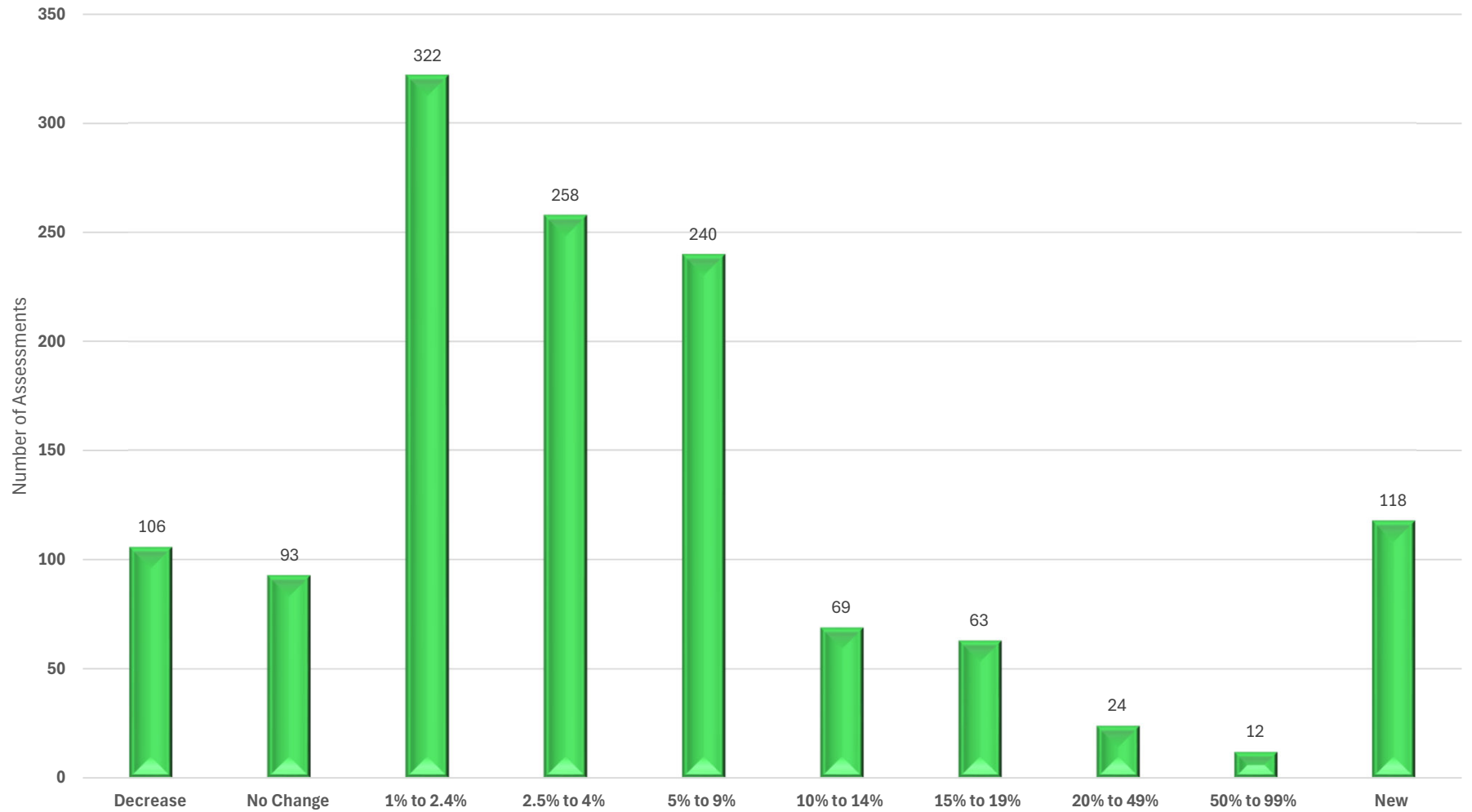


Chart does not include Linear, Oilfield or M&E assessments

To reconcile the preamble of the attached bylaw to the budget, the following information is required:

The total expenditures of \$156,437,071 are made up of the following budget components of the budget summary below:

Municipal Expenditures	\$108,190,013	
Capital Purchases/Projects	62,377,597	
Long-Term Debt Principal Payments	2,998,309	
Less: Amortization	<u>(17,128,848)</u>	
	\$156,437,071	A

The total non-tax revenues of \$76,247,625 are made up of the following budget items:

Non-tax Revenue	\$20,109,231	
New Debt Financing	31,000,000	
Transfer from Restricted Surplus	25,097,054	
Extra Revenue from Minimum Tax	30,000	
Local Improvement Levy	<u>11,340</u>	
	\$ 76,247,625	B

Property taxes to be levied equal \$ **80,189,446** (A-B).

This draft Mill Rate Bylaw includes changes as presented in the amended budget. No other changes have been made to the 2025 budget.

BYLAW NO.XX/2025

**A BYLAW OF THE FOOTHILLS COUNTY
TO AUTHORIZE THE RATES OF TAXATION FOR THE YEAR 2025**

WHEREAS the Foothills County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required; and

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Foothills County for the calendar year **2025** total one hundred and fifty-six million four hundred and thirty seven thousand, seventy-one dollars (\$156,437,071); and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at seventy six million two hundred and forty seven thousand six hundred and twenty five dollars (\$76,247,625), and the balance of eighty million one hundred and eighty nine thousand four hundred and forty six dollars (\$80,189,446) is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundations Fund (ASFF)		
	Residential and Farmland	\$24,085,389
	Non-residential	\$2,507,610
	Machinery and equipment	\$0
Christ the Redeemer Separate School Division		
	Residential and Farmland	\$2,623,606
	Non-residential	\$69,198
	Machinery and equipment	\$0
Senior's Foundation		\$1,079,858
Designated Industrial Property Tax Requisition		\$53,352

WHEREAS, taxes to fund other expenditures and transfers are:

911 Call Center	\$247,500
Recreation	\$3,144,506
Fire Protection	\$7,396,022
RCMP	\$2,093,714
Library	\$842,000
General Municipal	\$36,129,371

WHEREAS, the Council of the Foothills County 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 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 M26, Revised Statutes of Alberta, 2000, and amendments thereto; and

WHEREAS, the assessed value of all property in the Foothills County as shown on the assessment roll is:

Residential	\$9,709,739,180
Non-residential	\$1,289,941,810
Farmland	\$137,110,870
Machinery and equipment	<u>\$231,775,880</u>
	<u>\$11,368,567,740</u>

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Foothills County, in the Province of Alberta, duly assembled, 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 Foothills County:

	Tax Levy	Assessment	Tax Rate Mills
General Municipal			
Residential	\$23,416,910	\$9,709,739,180	2.148683
Farmland	1,533,921	\$137,110,870	10.247453
Non-residential	9,224,231	\$1,289,941,810	9.335714
Machinery and equipment	1,912,969	\$231,775,880	7.846609
TOTAL General Municipal	<u>\$36,088,031</u>	<u>\$11,368,567,740</u>	
Other			
Senior’s Foundation	\$1,079,858	\$11,368,497,100	0.094987
Ambulance and 911	\$247,500	\$11,368,567,740	0.021771
Recreation	\$3,144,506	\$11,368,567,740	0.276596
Fire Protection	\$7,396,022	\$11,368,567,740	0.650568
RCMP	\$2,093,714	\$11,368,567,740	0.184167
Library	\$842,000	\$11,368,567,740	0.074064
Designated Industrial Property	\$53,352	\$646,056,120	0.070100
TOTAL Other	<u>\$14,856,952</u>		
ASFF			
Residential and Farmland	\$24,085,389	\$8,879,536,957	2.712460
Non-residential	\$2,507,610	\$1,145,561,250	2.188979
Machinery and equipment	\$0	\$231,618,750	0
TOTAL ASFF	<u>\$26,592,999</u>	<u>\$10,256,716,957</u>	
Christ the Redeemer Separate School Division			
Residential and Farmland	\$2,623,606	\$967,242,453	2.712460
Non-residential	\$69,198	\$31,612,000	2.188979
Machinery and equipment	\$0	\$157,130	0
TOTAL Separate School	<u>\$2,692,804</u>	<u>\$923,148,731</u>	

- 2. Notwithstanding the foregoing, the minimum tax on any parcel will be Forty Eight Dollars (\$48.00).
- 3. Administration has signed enrollment agreements with Assessed Persons who have opted to receive the Combined Assessment and Tax Notice electronically. The Notice(s) will be provided to the Assessed Person as a PDF attachment via the email address supplied by the Assessed Person. The electronic versions have the same value as paper versions and should be treated as such. It is the responsibility of the Assessed Person to provide the correct email address and to inform the County of any changes to their email address. Non-receipt is not justification for late payment and penalties will apply.
- 4. This Bylaw shall have effect on the date of its third reading.

First Reading April 16, 2025

Reeve

Chief Administrative Officer

Second Reading:

Reeve

Chief Administrative Officer

Third Reading:

Reeve

Chief Administrative Officer

PASSED IN OPEN COUNCIL assembled at the Town of High
River, in the Province of Alberta this day of April, 2025