

**Town of Bon Accord**  
**AGENDA**  
**Regular Council Meeting**  
**April 4, 2023, 7:00 p.m. in Council Chambers**  
Live Streamed on Bon Accord YouTube Channel

- 1. CALL TO ORDER**
- 2. ADOPTION OF AGENDA**
- 3. PROCLAMATIONS**
  - 3.1. Volunteer Appreciation Week (enclosure)
  - 3.2. National Day of Mourning (enclosure)
- 4. ADOPTION OF MINUTES**
  - 4.1. Regular Meeting of Council; March 21, 2023 (enclosure)
  - 4.2. Council Briefing Meeting; March 22, 2023 (enclosure)
- 5. DELEGATION**
- 6. UNFINISHED BUSINESS**
  - 6.1. Policing Priorities 2023-2024 (enclosure)
  - 6.2. 2022 Audited Financial Statements (enclosure)
  - 6.3. Laying Hens Open House (enclosure)
- 7. NEW BUSINESS**
  - 7.1. Calgary Student Request (enclosure)
  - 7.2. EV Chargers Grand Opening (enclosure)
  - 7.3. Urban Beekeeping (enclosure)
  - 7.4. Meeting with Director of the Alberta China Offices (enclosure)
- 8. BYLAWS/POLICIES/AGREEMENTS**

**BYLAWS**

  - 8.1. Municipal Library Board Bylaw 2023-03 (enclosure)
- 9. WORKSHOPS/MEETINGS/CONFERENCES**
- 10. CORRESPONDENCE**

**GENERAL**

  - 10.1. Town of Barrhead – Letter of Support – EPR Exemption (enclosure)
  - 10.2. Municipal Affairs – JUPA Extension Letter and Ministerial Order (enclosure)
- 11. NOTICE OF MOTION**
- 12. CLOSED SESSION**
  - 12.1. Naming Rights and Sponsorship Proposal – FOIP Act 16(1) Disclosure harmful to business interests of a third party and 25(1) Disclosure harmful to economic and other interests of a public body

**Town of Bon Accord**  
**AGENDA**  
**Regular Council Meeting**  
**April 4, 2023, 7:00 p.m. in Council Chambers**  
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- 12.2.** Annual Report Draft – FOIP Act 24(1)(a) Advice from officials
- 12.3.** Logo Revitalization Quotes – FOIP Act 16(1) Disclosure harmful to business interests of a third party

**13. ADJOURNMENT**

## PROCLAMATION

### **VOLUNTEER APPRECIATION WEEK** **April 16-22, 2023**

WHEREAS, National Volunteer Week is an opportunity to celebrate the vibrancy and impact of volunteerism in our communities and across the country; and is the perfect time to recognize volunteers and celebrate the power of volunteerism in our community; and

WHEREAS, this year's theme is: "Volunteering Weaves Us Together"; and

WHEREAS, volunteering brings people together, builds communities and creates a better society for everyone. National Volunteer Week is a chance for all of us to celebrate and recognize the vital work of volunteers and say thank you.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim April 16-22, 2023 as "National Volunteer Week" in the Town of Bon Accord and encourage all citizens to observe this week.

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Mayor Brian Holden

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Date

## PROCLAMATION

### **NATIONAL DAY OF MOURNING** **April 28, 2023**

WHEREAS, April 28 is observed across Canada and in countries around the world as the National Day of Mourning for workers killed, injured, disabled or suffer disease as a result of work; and

WHEREAS, April 28 was proclaimed a “National Day of Mourning” by an Act of Parliament on February 1, 1991, as a day to remember, reflect and re-commit; and

WHEREAS, thanks to the commitment and dedication of those who fight for improved workplace health and safety every day, advances have been made that make Alberta a safer place to work; however, despite this progress, too many people continue to lose their lives, or suffer an injury or illness as a result of their job; and

WHEREAS, every worker has the right to return home safe and sound at the end of each work day; and

WHEREAS, April 28 of each year is:

- A day to mourn and remember all workers who have been stricken with illness, injured or have lost their lives on the job;
- A day to remember children left without a parent and families facing hardships, including family and friends, who nurse or care for ill and injured workers;
- A day to renew approaches to governments for tougher occupational health and safety standards, and more effective compensation;
- A day to re-dedicate ourselves to the goal of making Canada’s workplaces safer; and

WHEREAS, by working together – with employers, workers and health and safety partners – we can prevent injuries and deaths to workers before they occur.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim April 28, 2023 as the “National Day of Mourning” in the Town of Bon Accord, and encourage all citizens to observe this day in recognition of workers who are killed, injured, disabled or suffer disease on the job.

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Mayor Brian Holden

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Date

**Town of Bon Accord  
Regular Meeting of Council Minutes  
March 21, 2023 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

**COUNCIL  
PRESENT**

Mayor Brian Holden  
Deputy Mayor Lynn Bidney  
Councillor Lacey Laing  
Councillor Timothy J. Larson  
Councillor Tanya May

**ADMINISTRATION**

Jodi Brown – Town Manager  
Falon Fayant – Corporate Services Manager  
Jenny Larson – Planning and Economic Development Officer  
Lila Quinn – Community Services Manager  
Terry Doerkson – Operations Supervisor  
Jessica Caines – Legislative Services and Communications Coordinator

**CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

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

A minute of silence was taken in honour of the passing of Constable Brett Ryan and Constable Travis Jordan of the Edmonton Police Service.

**ADOPTION OF AGENDA**

COUNCILLOR MAY MOVED THAT Council adopt the March 21, 2023 agenda as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-117**

**ADOPTION OF MINUTES**

***Council Briefing Meeting Minutes – March 2, 2023***

COUNCILLOR LARSON MOVED THAT Council adopt the minutes of the March 2, 2023 Council Briefing Meeting as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-118**

***Regular Meeting of Council Minutes – March 7, 2023***

DEPUTY MAYOR BIDNEY MOVED THAT Council adopt the minutes of the March 7, 2023 Regular Meeting of Council as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-119**

**DELEGATION**

COUNCILLOR LARSON MOVED THAT Council accept the 2022 Financial Statements as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-120**

**Town of Bon Accord  
Regular Meeting of Council Minutes  
March 21, 2023 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

**DEPARTMENTS REPORT**

COUNCILLOR MAY MOVED THAT Council accept the departments report as presented.  
**CARRIED UNANIMOUSLY RESOLUTION 23-121**

**UNFINISHED BUSINESS**

***Council Community Connections 2023 Dates***

COUNCILLOR LAING MOVED THAT Council directs administration to plan and advertise the Council Community Connections public engagement session on June 17 from 2 p.m. – 4 p.m. in Centennial Park with Council Chambers as a back up location AND FURTHER THAT administration bring back this topic to a June meeting to set the date for August.  
**CARRIED UNANIMOUSLY RESOLUTION 23-122**

***Council Benefits***

COUNCILLOR LARSON MOVED THAT Council accepts the RFD as information.  
**CARRIED UNANIMOUSLY RESOLUTION 23-123**

***Dark Sky Planning for 2023***

DEPUTY MAYOR BIDNEY MOVED THAT Council approve this preliminary plan to begin revitalizing the Dark Sky designation.  
**CARRIED UNANIMOUSLY RESOLUTION 23-124**

***Laying Hens – Land Use Bylaw Amendment Request***

COUNCILLOR LAING MOVED THAT Council direct administration to plan a Public Open House event about laying hens to provide background information for residents and to gather resident input on the proposed Land Use Bylaw amendment AND FURTHER THAT Council directs administration to advise the delegate of the decision to seek public input on this matter.  
**CARRIED UNANIMOUSLY RESOLUTION 23-125**

***Arena Ice Rental Fees (2023 - 2024 Season)***

COUNCILLOR LARSON MOVED THAT Council hold the ice rental fees for the arena at the current rates for the 2023 – 2024 season.  
**CARRIED UNANIMOUSLY RESOLUTION 23-126**

**NEW BUSINESS**

***Draft 2022 Audited Financial Statements***

COUNCILLOR MAY MOVED THAT Council accepts this RFD regarding the draft 2022 audited financial statements and the unrestricted operating surplus as information and directs administration to bring back recommendations to the April 4th, 2023 Regular Council Meeting.

**CARRIED UNANIMOUSLY RESOLUTION 23-127**

**Town of Bon Accord  
Regular Meeting of Council Minutes  
March 21, 2023 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

***Library Request: Medieval Fair***

COUNCILLOR MAY MOVED THAT Council approve the use of Centennial Park for the Friends of the Bon Accord Public Library on August 12 and 13, 2023 for their Medieval Fair and waive the rental and damage deposit fees associated with this facility AND FURTHER THAT administration grant permission for the organization to reside in the park overnight to protect their belongings and contact the library in regards to the hours of operation of this event.

**CARRIED UNANIMOUSLY RESOLUTION 23-128**

Mayor Holden called a short recess at 10:57 a.m.

Mayor Holden called the meeting back to order at 11:07 a.m.

**BYLAWS/POLICIES/AGREEMENTS**

***Significant Life Events Recognition Policy***

COUNCILLOR MAY MOVED THAT Council postpone the Significant Life Events Recognition Policy and bring back once it has been reevaluated by administration.

**CARRIED UNANIMOUSLY RESOLUTION 23-129**

***Proclamation – Economic Development Week***

COUNCILLOR LARSON MOVED THAT Council approve the addition of Economic Development Week to the Special Days, Weeks and Months Policy as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-130**

COUNCILLOR LAING MOVED THAT the meeting extend past 12:00 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-131**

**WORKSHOPS/MEETINGS/CONFERENCES**

***Go East of Edmonton 2023 Business & Community Digital Marketing Conference***

COUNCILLOR MAY MOVED THAT Council directs administration to register Mayor Holden and Jenny Larson to attend the Go East of Edmonton 2023 Business & Community Digital Marketing Conference.

In Favour: Mayor Holden, Councillor Laing, Councillor Larson, Councillor May

Opposed: Deputy Mayor Bidney

**CARRIED RESOLUTION 23-132**

**COUNCIL REPORTS**

COUNCILLOR LAING MOVED THAT Council accept the Council reports as information.

**CARRIED UNANIMOUSLY RESOLUTION 23-133**

**CORRESPONDENCE**

***Gibbons Annual Golf Charity Classic and Sturgeon County Mayor's Golf Tournament – Save the Dates***

**Town of Bon Accord  
Regular Meeting of Council Minutes  
March 21, 2023 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

COUNCILLOR LAING MOVED THAT Council direct administration to register Mayor Holden and Councillor Larson for the Gibbons Annual Golf Charity Classic on June 23 and Mayor Holden and Councillor Larson for the Sturgeon County Mayor's Golf Tournament on June 16.

In Favour: Mayor Holden, Deputy Mayor Bidney, Councillor Laing, Councillor Larson

Opposed: Councillor May

**CARRIED RESOLUTION 23-134**

***Electric Vehicle Association of Alberta***

COUNCILLOR LAING MOVED THAT Council accept the letter as information.

**CARRIED UNANIMOUSLY RESOLUTION 23-135**

***Business @ Lunch with Premier Smith – St. Alberta and District Chamber of Commerce***

COUNCILLOR LAING MOVED THAT Council direct administration to register Mayor Holden, Deputy Mayor Bidney and Councillor Larson for the Business @ Lunch with Premier Smith.

**CARRIED UNANIMOUSLY RESOLUTION 23-136**

**CLOSED SESSION**

- ***ACRWC Regional Agreement – FOIP Act 25(1)(d) Disclosure harmful to economic and other interests of a public body***
- ***Economic Development Assessment – FOIP Act 16(1) Disclosure harmful to business interests of a third party***
- ***Utility Account Adjustment – FOIP Act 17(1) Disclosure harmful to personal privacy and 25(1) Disclosure harmful to economic and other interests of a public body***

COUNCILLOR MAY MOVED THAT Council enter into closed session to discuss ACRWC Regional Agreement – FOIP Act 25(1)(d) Disclosure harmful to economic and other interests of a public body, Economic Development Assessment – FOIP Act 16(1) Disclosure harmful to business interests of a third party, and Utility Account Adjustment – FOIP Act 17(1) Disclosure harmful to personal privacy and 25(1) Disclosure harmful to economic and other interests of a public body at 12:03 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-137**

COUNCILLOR MAY MOVED THAT Council come out of closed session at 1:02 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-138**

***Alberta Capital Region Wastewater Commission (ACRWC) – FOIP Act 25(1)(d) Disclosure harmful to economic and other interests of a public body***

COUNCILLOR LAING MOVED THAT Council directs administration to forward the correspondence as presented to the Alberta Capital Region Wastewater Commission.



**Town of Bon Accord  
Regular Meeting of Council Minutes  
March 21, 2023 9:00 a.m.  
Live streamed on Bon Accord YouTube Channel**

**CARRIED UNANIMOUSLY RESOLUTION 23-139**

***Economic Development Assessment – FOIP Act 16(1) Disclosure harmful to business interests of a third party***

DEPUTY MAYOR BIDNEY MOVED THAT Council directs administration to invite Paul Salvatore from Municipal Experts Inc to be a delegate at the April Council Briefing Meeting.

**CARRIED UNANIMOUSLY RESOLUTION 23-140**

***Utility Account Adjustment – FOIP Act 17(1) Disclosure harmful to personal privacy and 25(1) Disclosure harmful to economic and other interests of a public body***

COUNCILLOR LARSON MOVED THAT Council accept the RFD as information.

**CARRIED UNANIMOUSLY RESOLUTION 23-141**

**ADJOURNMENT**

COUNCILLOR MAY MOVED THAT the March 21, 2023 Regular Meeting of Council adjourn at 1:05 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-142**

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Mayor Brian Holden

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Jodi Brown, CAO

**Town of Bon Accord  
Council Briefing Meeting Minutes  
March 22, 2023 5:30 p.m.  
Live streamed on Bon Accord YouTube Channel**

**COUNCIL  
PRESENT**

Mayor Brian Holden  
Deputy Mayor Lynn Bidney – Chair  
Councillor Lacey Laing  
Councillor Timothy J. Larson  
Councillor Tanya May

**ADMINISTRATION**

Jodi Brown – Town Manager  
Jessica Caines – Legislative Services and Communications Coordinator

**CALL TO ORDER AND LAND ACKNOWLEDGEMENT**

Deputy Mayor Bidney called the meeting to order at 5:30 p.m.

**ADOPTION OF AGENDA**

COUNCILLOR LARSON MOVED THAT Council adopt the agenda for March 22, 2023, as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-143**

**CLOSED SESSION**

MAYOR HOLDEN MOVED THAT Council enter into closed session to discuss Annual Report Draft – FOIP Act 24(1)(a) Advice from officials and Procedural Bylaw Review – FOIP Act 27(1) Privileged information at 5:32 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-144**

COUNCILLOR LARSON MOVED THAT Council come out of closed session at 7:22 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-145**

**ADJOURNMENT**

COUNCILLOR MAY MOVED THAT the March 22, 2023 Council Briefing Meeting adjourn at 7:27 p.m.

**CARRIED UNANIMOUSLY RESOLUTION 23-146**

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Mayor Brian Holden

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Jodi Brown, CAO

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Falon Fayant, Corporate Services Manager
<b>Title:</b>	<b>Policing Priorities 2023-2024</b>
<b>Agenda Item No.</b>	6.1

**BACKGROUND/PROPOSAL**

At the March 7, 2023 regular meeting of Council, Resolution #23-103 COUNCILLOR MAY MOVED THAT Council direct administration to include 2023 – 2024 policing priorities as a topic of discussion at the March 24th Coffee with a Cop session AND FURTHER THAT administration encourages residents that are unable to attend to respond by email AND FURTHER THAT Council direct administration to create a letter at the end of Coffee with a Cop session to include our top 3 policing priorities and with a formal response to be sent April 8, 2023.

The Town hosted the Coffee with a Cop session on March 24<sup>th</sup> in Council Chambers from 9:00-11:00am. The session was well attended and allowed for resident feedback and discussion towards policing priorities for 2023-2024.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

Residents agreed that the top three priorities for Bon Accord in 2023-2024 are crime prevention, community engagement, and employee wellness/mental health awareness.

Residents also contributed to discussions regarding more specific suggestions within these three priorities.

Discussions around crime prevention included a focus on property crime, traffic safety, and illegal substance abuse.

Community engagement discussions included continuing increased visibility in the community, continued education and support towards residents reporting crime or suspicious activities, as well as possibly hosting a crime prevention community workshop. Residents were also still in favour of the Coffee with a Cop sessions and trying to engage more residents to attend.

Discussions around employee wellness and mental health awareness included topics about ensuring officers are well and able to respond to situations, as well as prepared and educated to handle incidents where mental health is a factor.

Administration has prepared a draft letter to the Morinville detachment on behalf of Council summarizing the proposed 2023-2024 priorities. The letter is attached for Council's review.

## **STRATEGIC ALIGNMENT**

### ***Priority #2 Community***

- The residents of Bon Accord live in a safe, connected, and attractive community.

### ***Priority #5 Collaboration***

- The Town of Bon Accord has strong, sustainable relationships to enhance municipal programs and services.

## **COSTS/SOURCES OF FUNDING**

N/A

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

THAT ...Council approves the draft letter to the Morinville Detachment regarding Policing Priorities for 2023-2024 and directs administration to send the letter on April 5, 2023.

April 4, 2023

Attention: Staff Sergeant Chris Palfy  
Detachment Commander  
Morinville RCMP-GRC  
10512 101 Avenue  
Morinville, AB  
T8R 1K9

RE: Town of Bon Accord Policing Priorities 2023-2024

The Town of Bon Accord (the Town) is committed to collaborating with our local RCMP detachment to work towards ensuring the residents of Bon Accord live in a safe, connected, and attractive community.

The Town has identified the top three policing priorities that encompass our community priorities and has received positive resident feedback. The first is crime prevention with a focus on property crime, traffic safety, and illegal substance abuse. The second priority is community engagement. This includes continuing our Coffee with a Cop sessions as these are valuable opportunities for residents to connect with their local law enforcement, raise concerns, and positively impact our community. Engagement can also include resident education on the importance of reporting, tips for recognizing suspicious activity, and continuing to partner with the community towards crime prevention and resolving problem areas. The third priority is employee wellness and mental health awareness. The Town supports the well-being of our local officers as their mental health and wellness impacts their lives and their ability to respond. The Town also supports officers having the education and tools required to respond to situations where mental health is a factor.

The Town looks forward to our continued partnership with our local RCMP officers and we appreciate the opportunity to propose our top three priorities for the 2023-2024 year.

Sincerely,

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Falon Fayant, Corporate Services Manager
<b>Title:</b>	<b>Draft 2022 Audited Financial Statements</b>
<b>Agenda Item No.</b>	6.2

**BACKGROUND/PROPOSAL**

At the March 21, 2023, Regular Meeting of Council, Phil Dirks, auditor with Metrix Group LLP presented the draft 2022 Financial Statements and the independent auditor's report states the following opinion:

“We have audited the financial statements of the Town of Bon Accord (the Town), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2022, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.”

Administration also presented an RFD notifying Council that there is \$252,946 of unrestricted operating surplus available to be allocated.

Resolution #23-127 Councillor May moved that Council accepts this RFD regarding the draft 2022 audited financial statements and the unrestricted operating surplus as information and directs administration to bring back recommendations to the April 4<sup>th</sup>, 2023, regular council meeting.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

Per Section 276(1) of the MGA, each municipality must prepare annual financial statements for the immediately preceding year.

Administration has identified a list of both operating and capital needs to consider.

- Administration Contracted Services: \$25,000; for naming rights consultant, an investment for future revenue opportunities.
- Administration Contracted Services: \$6,000; proposals forthcoming for grant writer.
- Administration Supplies: \$2,500; for Council Chambers desk for Town Manager and Legislative Services and Communications Coordinator, and kitchen upgrades for dishwasher (for sanitation/OH&S purposes).
- Administration Contracted Services: \$2,525; upgraded Town Office security system and monitoring.
- Council Supplies: \$15,000; for audio visual live streaming.
- OH&S Emergency Management Supplies: \$1,600; First aid kit upgrades required due to recent changes to OH&S legislation.
- Roads Supplies: \$1,245; cab and sweeper attachment accessory kits for Ventrac.
- Roads Contracted Services: \$7,500; for Fortis lights in the public works yard for increased security.
- Storm Water Contracted Services: \$65,000; Engineering Study for drainage (Springbrook).
- Parks Supplies: \$9,840; for shale in four (4) ball diamonds.
- Parks Transfer to Capital: \$10,062; for seven (7) picnic tables.
- Parks Transfer to Capital: \$45,000; for Centennial Park play structure equipment.
- Arena Transfer to Capital: \$10,366; for chairs for community events.
- Storm Water Reserves: for storm water infrastructure management.
- Road Reserves: consideration that 50<sup>th</sup> Avenue between 53<sup>rd</sup> and 56<sup>th</sup> Street has completely failed, and the most recent cost estimate was over \$1 million.

In discussion with the auditor, there is no set guidelines for reserves and how much to set aside. The more common question or guideline is how much should the municipality have in unrestricted reserves. Currently, the Town has 1/3 of a year of operating expenses in our unrestricted reserve, which is a reasonable amount, neither exorbitant nor not enough. These are savings for us to use for large unexpected or emergency expenses.

The amount of funds to set aside for restricted reserves depends upon the nature of the municipality's expected future capital requirements and therefore can vary.

The municipality needs to look at each capital project specifically - determine a target deadline for completion, total costs, and how those costs are to be funded. For example, if a road project is \$2.2 million, and we want to complete it with reserves within the next ten years, ideally we would then need to put away \$220,000 per year into reserves.

The Town's assessments have also increased this year by 6%, so we can very likely maintain our budgeted tax increase and have a surplus of tax funds to allocate to the list of required needs above.

It is Administration's recommendation that Council consider allocating \$25,000 for the naming rights consultant to help secure future revenue streams for items such as the Centennial Park equipment, the arena upgrades, and possibly even our baseball diamond shale, as well as allocating \$6,000 towards the grant writer to help secure future grant funding for infrastructure projects. The remainder of the funds can be allocated to the restricted operating reserve.

Administration recommends that Council hold a special meeting to discuss the operating and capital needs, to review the projects and priorities and next steps, and where the funding should be allocated from. The funds transferred to the restricted operating reserve and any surplus tax funds could be considered together.

These recommendations will allow Council to approve the financial statements (as this needs to be completed prior to the end of April) and then Council can further discuss options.

## **STRATEGIC ALIGNMENT**

Values statement of **Stewardship**: Administration and Council embody the responsible planning and management of our resources.

Values statement of **Transparency**: Open and accountable to our residents and encourage open communication.

## **COSTS/SOURCES OF FUNDING**

Unrestricted 2022 operating surplus.

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

### **Resolution# 1**

THAT ... Council approves the use of \$252,946 of 2022 unrestricted operating surplus as follows:

- \$25,000 for the naming rights consultant
- \$6,000 for a grant writer
- \$221,946 transfer to the restricted operating reserve



**Resolution #2**

THAT...Council approves the 2022 Audited Financial Statements with the amendments required for the use and transfer of \$252,946 of 2022 unrestricted operating surplus.

**Resolution #3**

THAT...Council directs administration to bring back dates for a Special Council Meeting to discuss operational needs and capital projects and the possible funding strategies.

**TOWN OF BON ACCORD**  
**Financial Statements**  
**For The Year Ended December 31, 2022**

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## INDEPENDENT AUDITORS' REPORT

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To the Mayor and Council of Town of Bon Accord

### *Opinion*

We have audited the financial statements of Town of Bon Accord (the Town), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2022, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)



Independent Auditors' Report to the Mayor and Council of Town of Bon Accord *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**METRIX GROUP LLP**

Chartered Professional Accountants

Edmonton, Alberta  
March 21, 2023

## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

To His Worship the Mayor and Members of Council of the Town of Bon Accord

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management in accordance with Canadian public sector accounting standards. They necessarily include some amounts that are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Town Council to express an opinion on the Town's financial statements.

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Jodi Brown  
Chief Administrative Officer

**TOWN OF BON ACCORD**  
**Statement of Financial Position**  
**As At December 31, 2022**

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents <i>(Note 2)</i>	\$ 3,381,736	\$ 2,697,127
Receivables <i>(Note 3)</i>	282,567	340,783
Land held for resale	114,498	142,498
	<u>3,778,801</u>	<u>3,180,408</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	359,061	309,660
Deposit liabilities	92,378	74,240
Deferred revenue <i>(Note 4)</i>	151,208	58,988
Long-term debt <i>(Note 5)</i>	1,386,724	1,552,824
	<u>1,989,371</u>	<u>1,995,712</u>
<b>NET FINANCIAL ASSETS</b>	<u>1,789,430</u>	<u>1,184,696</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets <i>(Note 6)</i>	15,522,761	15,369,826
Prepaid expenses	16,515	1,378
	<u>15,539,276</u>	<u>15,371,204</u>
<b>ACCUMULATED SURPLUS</b> <i>(Note 7)</i>	<u>\$ 17,328,706</u>	<u>\$ 16,555,900</u>
Contingencies <i>(Note 10)</i>		

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD**

**Statement of Operations and Changes in Accumulated Surplus**

**For the Year Ended December 31, 2022**

	2022 (Budget) (Note 14)	2022 (Actual)	2021 (Actual)
<b>REVENUE</b>			
Net municipal taxes (Schedule 2)	\$ 1,571,017	\$ 1,569,803	\$ 1,523,502
Sales and user charges (Schedule 4)	1,092,658	1,094,187	1,082,287
Government transfers for operating (Schedule 3)	415,092	424,073	568,862
Franchise and concession contracts (Note 13)	239,922	227,975	217,953
Interest	11,000	75,319	12,511
Penalties and costs on taxes	47,700	36,184	51,916
Fines	3,500	9,486	6,675
Licenses and permits	8,500	6,488	9,140
Other	-	3,903	2,415
Rentals	-	25	-
	<u>3,389,389</u>	<u>3,447,443</u>	<u>3,475,261</u>
<b>EXPENSES</b>			
Environmental use	895,763	810,455	895,755
Recreation and cultural services	594,268	525,758	451,565
Administrative	487,811	470,142	464,545
Transportation services	409,365	358,810	408,430
Planning and development services	268,369	268,676	285,443
Protective services	156,692	148,412	141,899
Legislative	114,369	105,036	90,505
Public health and welfare services	69,297	75,811	49,997
Amortization	-	616,245	603,612
	<u>2,995,934</u>	<u>3,379,345</u>	<u>3,391,751</u>
<b>ANNUAL SURPLUS BEFORE OTHER REVENUE</b>	<u>393,455</u>	<u>68,098</u>	<u>83,510</u>
<b>OTHER REVENUE</b>			
Government transfers for capital (Schedule 3)	713,204	564,058	552,015
Gain on disposal of tangible capital assets	-	-	44,887
Other capital revenue	-	140,650	-
	<u>713,204</u>	<u>704,708</u>	<u>596,902</u>
<b>ANNUAL SURPLUS</b>	1,106,659	772,806	680,412
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>16,555,900</u>	<u>16,555,900</u>	<u>15,875,488</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b> (Note 7)	<u>\$ 17,662,559</u>	<u>\$ 17,328,706</u>	<u>\$ 16,555,900</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD**  
**Statement of Changes in Net Financial Assets**  
**For the Year Ended December 31, 2022**

	2022 (Budget) (Note 14)	<b>2022 (Actual)</b>	2021 (Actual)
<b>ANNUAL SURPLUS</b>	\$ 1,106,659	\$ <b>772,806</b>	\$ 680,412
Acquisition of tangible capital assets	(719,919)	<b>(769,181)</b>	(771,643)
Amortization of tangible capital assets	-	<b>616,245</b>	603,612
Proceeds on disposal of tangible capital assets	-	-	49,100
Loss (gain) on sale of tangible capital assets	-	-	(44,887)
	386,740	<b>619,870</b>	516,594
(Acquisition) use of prepaid expenses	-	<b>(15,136)</b>	434
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	386,740	<b>604,734</b>	517,028
<b>BALANCE, BEGINNING OF YEAR</b>	1,184,696	<b>1,184,696</b>	667,668
<b>BALANCE, END OF YEAR</b>	\$ 1,571,436	\$ <b>1,789,430</b>	\$ 1,184,696

The accompanying notes are an integral part of these financial statements.



**TOWN OF BON ACCORD**  
**Statement of Cash Flows**  
**For The Year Ended December 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 772,806	\$ 680,412
Non-cash items not included in annual surplus:		
Amortization	616,245	603,612
Gain on disposal of tangible capital assets	-	(44,887)
	<u>1,389,051</u>	<u>1,239,137</u>
Changes in non-cash working capital balances related to operations:		
Receivables	58,217	398,900
Land held for resale	28,000	72,060
Accounts payable and accrued liabilities	49,393	74,639
Deferred revenue	92,220	(111,744)
Deposit liabilities	18,145	3,605
Prepaid expenses	(15,137)	433
	<u>230,838</u>	<u>437,893</u>
Cash flow from operating activities	<u>1,619,889</u>	<u>1,677,030</u>
<b>CAPITAL ACTIVITIES</b>		
Proceeds on disposal of tangible capital assets	-	49,100
Purchase of tangible capital assets	(769,180)	(771,643)
Cash flow used by capital activities	<u>(769,180)</u>	<u>(722,543)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(166,100)	(189,760)
<b>CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR</b>	<b>684,609</b>	<b>764,727</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>2,697,127</b>	<b>1,932,400</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 3,381,736</b>	<b>\$ 2,697,127</b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD****Schedule of Equity in Tangible Capital Assets***(Schedule 1)***For the Year Ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$ 13,817,002</b>	\$ 13,463,425
Acquisition of tangible capital assets	<b>769,180</b>	771,643
Amortization of tangible capital assets	<b>(616,245)</b>	(603,613)
Repayment of capital long-term debt	<b>166,100</b>	189,760
Net book value of tangible capital assets disposed of	<u>-</u>	<u>(4,213)</u>
<b>BALANCE, END OF YEAR</b>	<b><u>\$ 14,136,037</u></b>	<b><u>\$ 13,817,002</u></b>
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	<b>\$ 15,522,761</b>	\$ 15,369,826
Long-term debt used for tangible capital assets	<b><u>(1,386,724)</u></b>	<b><u>(1,552,824)</u></b>
	<b><u>\$ 14,136,037</u></b>	<b><u>\$ 13,817,002</u></b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD**  
**Schedule of Property Taxes**  
**For the Year Ended December 31, 2022**

**(Schedule 2)**

	2022 (Budget) (Note 14)	<b>2022 (Actual)</b>	2021 (Actual)
<b>TAXATION</b>	\$ 1,977,511	<b>\$ 1,972,759</b>	\$ 1,926,606
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	392,268	<b>390,340</b>	389,225
Sturgeon Foundation	14,226	<b>12,616</b>	13,879
	406,494	<b>402,956</b>	403,104
<b>NET MUNICIPAL PROPERTY TAXES</b>	<b>\$ 1,571,017</b>	<b>\$ 1,569,803</b>	\$ 1,523,502

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD**  
**Schedule of Government Transfers**  
**For the Year Ended December 31, 2022**

**(Schedule 3)**

	2022 (Budget) (Note 14)	<b>2022 (Actual)</b>	2021 (Actual)
<b>TRANSFERS FOR OPERATING</b>			
Local government transfers	\$ 312,964	\$ <b>316,917</b>	\$ 310,307
Provincial government unconditional transfers	102,128	<b>107,156</b>	258,555
	415,092	<b>424,073</b>	568,862
<b>TRANSFERS FOR CAPITAL</b>			
Provincial government conditional transfers	713,204	<b>564,058</b>	552,015
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>\$ 1,128,296</b>	<b>\$ 988,131</b>	<b>\$ 1,120,877</b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD**  
**Schedule of Segmented Information**  
**For the Year Ended December 31, 2022**

**(Schedule 4)**

	General Administration	Recreation & Culture	Protective Services	Transportation Services	Environmental Services	All Other	Total
<b>REVENUE</b>							
Taxation	\$ 464,764	\$ 87,201	\$ 84,758	\$ 349,397	\$ -	\$ 583,683	\$ 1,569,803
Sales and user charges	4,954	127,085	-	200	911,213	50,735	1,094,187
Government transfers	-	311,472	51,164	9,212	9,212	43,013	424,073
All other	425	-	12,489	-	6,940	339,526	359,380
	<u>470,143</u>	<u>525,758</u>	<u>148,411</u>	<u>358,809</u>	<u>927,365</u>	<u>1,016,957</u>	<u>3,447,443</u>
<b>EXPENSES</b>							
Salaries, wages and benefits	288,636	312,123	9,798	168,685	224,018	243,439	1,246,699
Contracted and general services	64,960	81,765	129,779	60,866	136,333	76,561	550,264
Materials, goods, and supplies	86,563	40,624	6,893	60,419	191,131	91,117	476,747
Utilities	6,518	24,956	1,941	53,776	219,757	6,677	313,625
Insurance	18,018	14,843	-	12,463	8,990	1,461	55,775
Transfers to local boards	-	50,580	-	-	-	633	51,213
Interest on long-term debt	867	867	-	2,600	30,227	1,635	36,196
Cost of land sold	-	-	-	-	-	28,000	28,000
Repairs & maintenance	4,581	-	-	-	-	-	4,581
	<u>\$ 470,143</u>	<u>\$ 525,758</u>	<u>\$ 148,411</u>	<u>\$ 358,809</u>	<u>\$ 810,456</u>	<u>\$ 449,523</u>	<u>\$ 2,763,100</u>
<b>NET REVENUE, BEFORE AMORTIZATION</b>	-	-	-	-	116,909	567,434	684,343
Amortization	28,360	67,248	363	221,205	203,491	95,578	616,245
<b>NET REVENUE (DEFICIT)</b>	<u>\$ (28,360)</u>	<u>\$ (67,248)</u>	<u>\$ (363)</u>	<u>\$ (221,205)</u>	<u>\$ (86,582)</u>	<u>\$ 471,856</u>	<u>\$ 68,098</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BON ACCORD**  
**Schedule of Segmented Information**  
**For the Year Ended December 31, 2021**

**(Schedule 4)**

	General Administration	Recreation & Culture	Protective Services	Transportation Services	Environmental Services	All Other	Total
<b>REVENUE</b>							
Taxation	\$ 446,551	\$ -	\$ 90,704	\$ 340,345	\$ -	\$ 645,902	\$ 1,523,502
Sales and user charges	6,372	81,166	-	-	974,099	20,650	1,082,287
All other	166	200	6,675	2,049	7,029	284,491	300,610
Government transfers	11,458	396,231	44,521	66,035	8,135	42,482	568,862
	<u>464,547</u>	<u>477,597</u>	<u>141,900</u>	<u>408,429</u>	<u>989,263</u>	<u>993,525</u>	<u>3,475,261</u>
<b>EXPENSES</b>							
Salaries, wages and benefits	\$ 289,251	\$ 218,400	\$ 12,288	\$ 173,150	\$ 229,033	\$ 250,761	\$ 1,172,883
Contracted and general services	84,749	106,887	132,870	89,282	193,769	42,252	649,809
Utilities	(130)	26,057	(9,042)	82,246	240,252	(7,534)	331,849
Materials, goods, and supplies	70,170	39,796	5,784	50,584	191,548	62,957	420,839
Provision for allowances	-	-	-	-	-	72,059	72,059
Transfers to local boards	-	44,558	-	-	-	470	45,028
Insurance	16,637	14,161	-	11,921	8,599	1,377	52,695
Interest on long-term debt	1,706	1,706	-	1,246	32,553	3,601	40,812
Repairs & maintenance	2,164	-	-	-	-	-	2,164
	<u>464,547</u>	<u>451,565</u>	<u>141,900</u>	<u>408,429</u>	<u>895,754</u>	<u>425,943</u>	<u>2,788,138</u>
<b>NET REVENUE, BEFORE AMORTIZATION</b>	-	26,032	-	-	93,509	567,582	687,123
Amortization	32,705	68,495	363	207,154	204,008	90,888	603,613
<b>NET REVENUE (DEFICIT)</b>	<u>\$ (32,705)</u>	<u>\$ (42,463)</u>	<u>\$ (363)</u>	<u>\$ (207,154)</u>	<u>\$ (110,499)</u>	<u>\$ 476,694</u>	<u>\$ 83,510</u>

The accompanying notes are an integral part of these financial statements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Bon Accord (the "Town") are the representations of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

*(a) Reporting Entity*

The financial statements reflect the assets, liabilities, revenues and expenses, and cash flows of the reporting entity. The entity is comprised of all the organizations that are owned or controlled by the Town and are, therefore, accountable to Town Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education that are not part of the reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

*(b) Basis of Accounting*

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, the Town has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

*(c) Use of Estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

*(d) Cash and cash equivalents*

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of one year or less at acquisition.

*(e) Investments*

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

*(continues)*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

(f) *Land held for resale*

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

(g) *Tax Revenue*

Property taxes are recognized as revenue in the year they are levied..

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality and are recognized as revenue in the year in which the local improvement project is completed.

(h) *Tangible Capital Assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Land improvements	15 years
	50 Years
Engineered structures:	
Water System	45 - 75 years
Wastewater	45 - 75 years
Storm Sewer	45 - 75 years
Roads	10 - 40 years
Computer Hardware and Software	10 years
	18 years
	10 - 25 years
Electrical systems	25 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art for display are not recorded as tangible capital assets but are disclosed.

(i) *Equity in Capital Assets*

Equity in capital assets represents the town's net investment in its capital assets after deducting the portion financed by third parties through debenture, bond and mortgage debts, long term capital borrowings, capitalized leases and other capital liabilities which will be repaid by the municipality.

(continues)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*(j) Contaminated Sites*

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Town is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

*(k) Non-Financial Assets*

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

*(l) Over-levy and Under-levy*

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

*(m) New Accounting Standards not yet Adopted*

Effective for fiscal years beginning on or after April 1, 2022, *PS 3280 Asset Retirement Obligations* provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

Effective for fiscal years beginning on or after April 1, 2023, *PS 3400 Revenue* provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

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**2. CASH AND CASH EQUIVALENTS**

	<u>2022</u>	<u>2021</u>
Cash on hand	\$ 182	\$ 70
Operating accounts	2,421,202	1,751,256
High interest savings account	960,352	945,801
	<u>\$ 3,381,736</u>	<u>\$ 2,697,127</u>

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**TOWN OF BON ACCORD**  
**Notes to Financial Statements**  
**December 31, 2022**

**3. RECEIVABLES**

	<u>2022</u>	<u>2021</u>
Trade and other	\$ 174,788	\$ 160,435
Utilities	64,319	73,926
Taxes and grants in place of taxes	29,934	81,796
Goods and Services Tax rebate	13,526	24,626
	<u>\$ 282,567</u>	<u>\$ 340,783</u>

**4. DEFERRED REVENUE**

	<u>2021</u>	<u>Funds Received</u>	<u>Funds Spent</u>	<u>2022</u>
Canada Community-Building Fund	\$ 178	\$ 472,995	\$ (371,749)	\$ 101,424
Prepaid bulk water	40,456	-	(5,486)	34,970
Offsite levies	10,084	-	-	10,084
Other	8,270	-	(3,540)	4,730
Municipal Sustainability Initiative	-	182,309	(182,309)	-
	<u>\$ 58,988</u>	<u>\$ 655,304</u>	<u>\$ (563,084)</u>	<u>\$ 151,208</u>

**5. LONG-TERM DEBT**

	<u>2022</u>	<u>2021</u>
Government of Alberta debenture repayable in semi-annual installments of \$50,048 including interest at 3.023% maturing June 2032.	\$ 858,292	\$ 930,795
Government of Alberta debenture repayable in semi-annual installments of \$37,514 including interest at 1.592% maturing June 2030.	528,432	594,260
Government of Alberta debenture repayable in semi-annual installments of \$28,084 including interest at 2.269% maturing June 2022.	-	27,769
	<u>\$ 1,386,724</u>	<u>\$ 1,552,824</u>

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 141,591	\$ 33,533	\$ 175,124
2024	144,936	30,189	175,125
2025	148,367	26,758	175,125
2026	151,886	23,238	175,124
2027	155,497	20,115	175,612
To maturity	644,447	43,118	687,565
	<u>\$ 1,386,724</u>	<u>\$ 176,951</u>	<u>\$ 1,563,675</u>

**TOWN OF BON ACCORD**  
**Notes to Financial Statements**  
**December 31, 2022**

**6. TANGIBLE CAPITAL ASSETS**

	2022 Net Book Value	2021 Net Book Value
Engineered structures		
Water and wastewater systems	\$ 6,803,470	\$ 7,012,157
Roadways	4,798,478	4,330,646
Electrical systems	1,026,648	1,072,341
	<u>12,628,596</u>	12,415,144
Buildings	1,301,145	1,328,643
Machinery and equipment	650,289	577,299
Land improvements	472,167	529,740
Vehicles	222,638	257,982
Land	175,611	175,611
Information systems, computer, hardware & software	72,315	85,407
	<u>\$ 15,522,761</u>	<u>\$ 15,369,826</u>

	Cost Beginning of Year	Purchased Additions	Disposals	Adjustments	Cost End of Year
Engineered structures					
Roadways	\$ 8,556,477	\$ 613,900	\$ -	\$ -	\$ 9,170,377
Water and wastewater systems	11,895,848	-	-	-	11,895,848
Electrical systems	1,142,324	-	-	-	1,142,324
	<u>21,594,649</u>	613,900	-	-	22,208,549
Buildings	2,060,767	14,570	-	-	2,075,337
Machinery and equipment	1,167,268	140,710	-	-	1,307,978
Land	175,611	-	-	-	175,611
Land improvements	991,409	-	-	-	991,409
Vehicles	498,512	-	-	-	498,512
Information systems, computer hardware, & software	242,164	-	-	-	242,164
	<u>\$ 26,730,380</u>	\$ 769,180	\$ -	\$ -	\$ 27,499,560

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Roadways	\$ 4,225,831	\$ 146,068	\$ -	\$ -	\$ 4,371,899
Water and wastewater systems	4,883,691	208,687	-	-	5,092,378
Electrical systems	69,983	45,693	-	-	115,676
	<u>9,179,505</u>	400,448	-	-	9,579,953
Buildings	732,124	42,068	-	-	774,192
Machinery and equipment	589,969	67,720	-	-	657,689
Land improvements	461,669	57,573	-	-	519,242
Vehicles	240,530	35,344	-	-	275,874
Information systems, computer hardware, & software	156,757	13,092	-	-	169,849
	<u>\$ 11,360,554</u>	\$ 616,245	\$ -	\$ -	\$ 11,976,799

**TOWN OF BON ACCORD**  
**Notes to Financial Statements**  
**December 31, 2022**

**7. ACCUMULATED SURPLUS**

	<u>2022</u>	<u>2021</u>
Unrestricted surplus	\$ 1,120,834	\$ 867,888
Restricted surplus		
Capital reserves (Note 8)	1,445,829	1,245,004
Operating reserves (Note 8)	626,006	626,006
Equity in tangible capital assets (Schedule 1)	<u>14,136,037</u>	<u>13,817,002</u>
	<b>\$ 17,328,706</b>	<b>\$ 16,555,900</b>

**8. RESERVES**

	<u>2022</u>	<u>2021</u>
<b>Capital Reserves</b>		
Road improvement	\$ 486,000	\$ 461,000
Water system	265,753	245,753
Parks & recreation	256,107	156,107
Sanitary sewer system	176,396	156,396
Fire	91,506	81,506
Stormwater	62,579	46,754
Water offsite levies	21,265	21,265
Building	16,416	16,416
Snow removal	15,000	15,000
Cemetery	14,085	14,085
Economic & community development	10,618	10,618
Equipment	10,552	10,552
Solar farm	10,000	-
Community development	3,853	3,853
Karing for Kids	2,755	2,755
Roots of Empathy Reserve	1,662	1,662
Administration building	782	782
Lilian Schick School	500	500
	<u>\$ 1,445,829</u>	<u>\$ 1,245,004</u>
<b>Operating Reserves</b>		
General operating	\$ 599,974	\$ 599,974
Recreation	<u>26,032</u>	<u>26,032</u>
	<b>\$ 626,006</b>	<b>\$ 626,006</b>

**TOWN OF BON ACCORD**  
**Notes to Financial Statements**  
**December 31, 2022**

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**9. CREDIT FACILITY**

The Town has access to a revolving line of credit with a maximum limit of \$230,000. No amounts were drawn on the line of credit at December 31, 2022 or 2021.

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**10. CONTINGENCIES**

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of membership, the Town could become liable for its proportionate shares of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

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**11. CONTRACTUAL OBLIGATIONS**

a) *Waste Services*

The Town has entered into an agreement for waste hauling services for the period December 2021 - November 2026. The estimated cost of these services is approximately \$110,000 annually. Future requirements will be adjusted based on the Consumer Price Index as calculated by Statistics Canada each year with the increase to take effect on January 1 of each year.

b) *Peace Officer and Fire Services*

The Town has entered into agreements with Sturgeon County for the provision of Peace Office and fire services for the period of January 1, 2022 - December 31, 2026. The estimated cost of these services is approximately \$70,000 annually increased by 2% or Consumer Price Index as whichever is greater.

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**12. DEBT LIMITS**

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Bon Accord be disclosed as follows:

	<u>2022</u>	<u>2021</u>
Total debt limit	\$ 5,171,165	\$ 5,212,892
Total debt	<u>(1,386,724)</u>	<u>(1,552,824)</u>
<b>Total debt limit remaining</b>	<b>\$ 3,784,441</b>	<b>\$ 3,660,068</b>
Service on debt limit	\$ 861,861	\$ 868,815
Service on debt	<u>(175,124)</u>	<u>(203,209)</u>
<b>Total service on debt limit remaining</b>	<b>\$ 686,737</b>	<b>\$ 665,606</b>

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be a financial risk if further debt is acquired. The calculation taken alone does not represent the stability of the Town. Rather, the financial statements must be interpreted as a whole.

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**TOWN OF BON ACCORD**  
**Notes to Financial Statements**  
**December 31, 2022**

**13. UTILITY FRANCHISE AGREEMENTS**

Disclosure of utility franchise agreement annual revenues as required by Alberta Regulation 313/2000 is as follows:

	<u>2022</u>	<u>2021</u>
Fortis Alberta Inc.	\$ 136,246	\$ 136,826
Atco Gas	<u>91,729</u>	<u>81,127</u>
	<u>\$ 227,975</u>	<u>\$ 217,953</u>

**14. BUDGET FIGURES**

The 2022 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on December 14, 2021. The chart below reconciles the approved financial plan to the figures reported in these financial statements.

	<u>2022 Budget</u>	<u>2022 Actual</u>
Annual surplus	\$ 1,106,659	\$ 772,806
Amortization expense	-	616,245
Purchase of tangible capital assets	(719,919)	(769,180)
Repayment of long-term debt	(192,630)	(166,100)
Net transfers (to) from reserves	<u>(200,825)</u>	<u>(200,825)</u>
	<u>\$ (6,715)</u>	<u>\$ 252,946</u>

**15. FINANCIAL INSTRUMENTS**

The Town's financial instruments consist of cash and cash equivalents, receivables, accounts payable and accrued liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

The Town is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that customers may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of customers minimizes the Town's credit risk.

**16. SEGMENTED INFORMATION**

The Town provides a range of services to its citizens. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1. For additional information see the Schedule of Segmented Disclosure (Schedule 4).

**TOWN OF BON ACCORD**  
**Notes to Financial Statements**  
**December 31, 2022**

**17. SALARIES AND BENEFITS DISCLOSURE**

Disclosure of salaries and benefits for Town officials, the Town Chief Administrator Officer and designated officers are required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits (2)	2022	2021
Mayor Holden (Oct 18 - Dec 31)	\$ 22,464	\$ -	\$ 22,464	\$ 4,333
Mayor Mosychuk	-	-	-	16,104
Councillors				
May	12,995	541	13,536	14,542
Bidney	12,995	541	13,536	12,255
Laing	10,970	425	11,395	11,778
Roemer	4,324	168	4,492	2,789
Larson	3,604	144	3,748	-
Holden (Jan 1 - Oct 17)	-	-	-	10,588
	<u>\$ 67,352</u>	<u>\$ 1,819</u>	<u>\$ 69,171</u>	<u>\$ 72,389</u>
Chief Administrative Officer	\$ 120,537	\$ 20,051	\$ 140,588	\$ 177,157
Designated Officers	\$ 14,451	\$ -	\$ 14,451	\$ 13,173

(1) Salary includes regular base pay, bonuses, overtime lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

(3) Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

**18. SUBSEQUENT EVENT**

In January 2023 the Town obtained a debenture in the amount of \$633,700 for the arena ice plant replacement project. The debenture bears interest at a fixed rate of 5.27% and is repayable in semi-annual instalments of principal and interest of \$25,821 maturing March 2043.

**19. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by Council and management.

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Jenny Larson – Officer, Economic Development & Planning
<b>Title:</b>	<b>Laying Hens Public Open House</b>
<b>Agenda Item No.</b>	6.3

**BACKGROUND/PROPOSAL**

At the March 7, 2023, Regular Meeting of Council, Council heard from a delegate asking that Council permit laying hens in all districts except R3 and Commercial districts. Councillor Laing moved that Council direct administration to research this topic and accept the delegation as presented.

**CARRIED UNANIMOUSLY RESOLUTION 23-101**

At the March 21, 2023, Regular Meeting of Council, administration presented information and a recommendation from Municipal Planning Services. Councillor Laing moved that Council direct administration to plan a Public Open House event about laying hens to provide background information for residents and to gather resident input on the proposed Land Use Bylaw amendment AND FURTHER THAT Council directs administration to advise the delegate of the decision to seek public input on this matter.

**CARRIED UNANIMOUSLY RESOLUTION 23-125**

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

As per resolution #23-125, administration advised the delegate of Council’s decision. The delegate advised administration this matter is time sensitive because hens do not adapt well to new surroundings in the winter. Administration recommends the following dates to host an Open House regarding laying hens and the proposed Land Use Bylaw amendment:

- During the week of April 17 – 21, 2023
- During the week of April 24 – 28, 2023
- May 2, 2023, prior to the Regular Meeting of Council.

**STRATEGIC ALIGNMENT (Councils Strategic Plan 2022-2026)**



**Priority #4: Identity**

- The Town of Bon Accord has a strong, positive identity as an environmentally progressive, family oriented, welcoming community.

**COSTS/SOURCES OF FUNDING**

N/A

**RECOMMENDED ACTION (by originator)**

**Choose one of the following actions:**

**Resolution Option #1:**

THAT Council directs administration to organize the Laying Hens Public Open House on (Month) (Date) \_\_\_\_\_, 2023 at \_\_\_\_\_ pm.

**Resolution Option #2:**

THAT Council directs administration to.....

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Jessica Caines, Legislative Services and Communications Coordinator
<b>Title:</b>	<b>Calgary Student Request</b>
<b>Agenda Item No.</b>	7.1

**BACKGROUND/PROPOSAL**

At the March 15, 2022 Regular Council Meeting the following resolution was adopted:

*COUNCILLOR MAY MOVED THAT Council direct administration to contact the grade 6 student in Calgary to invite them to meet with either Mayor Holden or all of Council via an online platform AND THAT administration send promotional items for the class.*

*MAYOR HOLDEN MADE A FRIENDLY AMENDMENT THAT administration give the school the option to have a letter sent. **Carried resolution 22-192***

On March 23, 2023, Mayor Holden received the attached letter from a student from the same Calgary school requesting promotional items for the class and answers to questions regarding leadership, education, and mayoral duties.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

In addition to a response from Mayor Holden, administration could send the student a copy of Council's Strategic Plan to showcase the priorities and goals for the next few years and include a copy of the Dark Sky brochure to give the student more information on Bon Accord's Dark Sky Designation.

**STRATEGIC ALIGNMENT (REFERENCE STRATEGIC PLAN)**

**Priority 4: Identity**

- Bon Accord has a strong, positive identity as an environmentally progressive, family oriented, welcoming community.

## **COSTS/SOURCES OF FUNDING**

### **Promotional Items:**

Shipping charge dependant on the size and weight of the box; \$20 and up.

### **Letter, Strategic Plan, and Dark Sky Brochure:**

Minimal cost for letter mail; no cost for email.

## **RECOMMENDED ACTION (BY ORIGINATOR)**

### Resolution Option #1:

THAT Council direct administration to forward a letter from Mayor Holden with his response along with a copy of Council's Strategic Plan booklet and a Dark Sky brochure to the Calgary student.

### Resolution Option #2:

THAT Council direct administration to...

**From:** [Jessica Caines](#)  
**To:** [Jessica Caines](#)  
**Subject:** FW: School Democracy Inquiry Project  
**Date:** March 27, 2023 11:01:31 AM

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**From:** 17(1)  
**Sent:** Thursday, March 23, 2023 9:04 PM  
**To:** Brian Holden <[bholden@bonaccord.ca](mailto:bholden@bonaccord.ca)>  
**Subject:** School Democracy Inquiry Project

Dear **Mayor Brian Holden**,

I am a grade six student from 17(1) School in Calgary, Alberta. Recently we've been studying government and the dark sky. I've chosen Bon Accord as one of the municipalities to learn about for our inquiry project because it preserves the dark sky, as not many towns have done that.

I'm curious and have some questions about what you do.

- What makes you a good leader in your opinion?
- What is your background and why did you choose to be mayor?
- Why are you good at your job and do you like your job?
- How did you get to where you are today?
- What are some of your views on issues as they relate to meeting the needs of the citizens you represent?
- What is your political platform?
- What is it about yourself that makes you a good representative?

Thank you for your time. Congrats on being the first dark sky reserve town in Canada.

I would like to know if you have any promotional items or merchandise that you're willing to send us for our project?

Have a great day!

Sincerely,

17(1)

17(1)

Calgary, AB 17(1)

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Jenny Larson – Officer, Economic Development & Planning
<b>Title:</b>	<b>Electric Vehicle Grand Opening Dates</b>
<b>Agenda Item No.</b>	7.2

**BACKGROUND/PROPOSAL**

In 2022, the Town of Bon Accord was approved for funding from the Municipal Climate Change Action Centre (MCCAC) for Electric Vehicle Chargers. The Level 2 chargers have been installed and are operational and open to the public. The Level 3 charger has not yet been opened to the public, but it will be with the Grand Opening.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

To fulfil the Municipal Climate Change Action Centre (MCCAC) grant application requirements, The Town must issue a media release with photos. Photos with municipal staff and Council are encouraged.

Administration recommends the following options for the Grand Opening:

- April 17, 2023, from 3 – 3:30 pm
- April 18, 2023, from 1:30 – 2:00 pm (after the RMC)
- April 20, 2023, from 9 am – 9:30 am

The above dates will allow the Economic Development and Planning Officer to attend and provide enough time to meet the MCCAC grant application deadline.

**STRATEGIC ALIGNMENT**

***Priority #4: Identity***

- The Town of Bon Accord has a strong, positive identity as an environmentally progressive, family oriented, welcoming community.

***Priority #5: Collaboration***

- The Town of Bon Accord has strong, sustainable relationships to enhance municipal programs and services.

**COSTS/SOURCES OF FUNDING**

N/A

**RECOMMENDED ACTION (by originator)**

**Choose one of the following actions:**

**Resolution Option #1:**

THAT Council directs administration to plan the Electric Vehicle Chargers Grand Opening on April \_\_\_\_\_, 2023 at \_\_\_\_\_ pm.

**Resolution Option #2:**

THAT Council directs administration to.....

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

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Jenny Larson – Officer, Economic Development & Planning
<b>Title:</b>	<b>Urban Bee Keeping</b>
<b>Agenda Item No.</b>	7.3

**BACKGROUND/PROPOSAL**

On March 9<sup>th</sup>, a resident inquired about bee keeping in the Town of Bon Accord. This resident resides in Land Use District R2.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

Animal Control Bylaw 2019 – 10, Part 6 – Restricted Animals states:

“1.1 Bees, poultry and livestock without permit will only be allowed on land in the town of Bon Accords municipal boundaries on land designated under the land use bylaw as that of UR, Urban Reserve when;

- (a) It is done only in the use of standard family type farming; and
- (b) With no high intensity use of that such as a feed lot operation or poultry barns in excess of a total of 500 birds.

1.2 In other land use designations restricted animals in limited quantities may be permitted for, if in the opinion of the development officer, keeping of said animals will not put any hardship on the neighbors or in violation of any other bylaws. Examples of that could be 4 laying hens, 1 hive of bees 2 boxes high. Conditions shall be set forth in the permit and may include but not be limited to; numbers, types, sexes, habitation requirements and distances from property lines.”

There is no reference to bee keeping in the Land Use Bylaw.

The Town currently does not have a bee keeping policy or procedure. But Administration is currently working on developing a package for Council to review. Administration researched other municipal policies to glean information from their licensing practices, their required prerequisites as well as their procedures. Administration has created a prerequisites information sheet with a ‘Neighbour Notification Letter’ from the researched information, which has been attached.

The Province of Alberta- Alberta Bee Act- requires the applicant to register with the Provincial Apiculturist and the applicant must obtain a Premises Identification Number as required by the Albert Health Act. Most municipalities that permit urban bee keeping

require proof of accredited training, and that the applicant notifies their adjacent neighbours to ensure there are no concerns from the neighbours.

## **STRATEGIC ALIGNMENT (Councils Strategic Plan 2022-2026)**

### ***Priority #4: Identity***

- The Town of Bon Accord has a strong, positive identity as an environmentally progressive, family oriented, welcoming community.

## **COSTS/SOURCES OF FUNDING**

N/A

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

**Choose one of the following actions:**

### **Resolution Option #1: Approve prerequisites**

THAT Council approves the attached Bee Keeping Prerequisites as a starting point for an Urban Bee Keeping procedure and FURTHER directs administration to bring forward an Urban Bee Keeping policy and procedure for Council review at an upcoming Council meeting.

### **Resolution Option #2: Removal of bee keeping and amendment of Animal Control Bylaw 2019-10**

THAT Council directs administration to bring forward an amendment to the Animal Control Bylaw 2019-10 to remove section 1.2 which would only allow bee keeping in Urban Reserves.

### **Resolution Option #3: Other**

THAT Council directs administration to .....



It is recommended that the applicant does not purchase the bees, hives, or equipment prior to the Development Officer's decision.

### Beekeeping Permit Application Pre-Requisites

- The applicant must register with the Provincial Apiculturist required by the Alberta Bee Act - <https://www.alberta.ca/beekeeping-registration.aspx>
- The applicant must obtain a Premises ID number as required by the Alberta Health Act - <https://www.alberta.ca/register-with-the-animal-premises-identification-program.aspx>
- The applicant must provide the Development Officer Proof of accredited training
  - NAIT offers a Beekeeping 101 on-line course
  - <https://www.naturalelementshoney.ca/Courses/beekeeping-for-beginners-march-25-2023>
  - <https://www.bee.community/feed>
- Prior to submitting an application, the applicant must notify all immediately surrounding neighbours, including those attached to their property or across an alleyway, in writing, of their intent to keep bees.
- Approved beekeeping site owners shall make themselves and the hive(s) available for inspection on reasonable request of Animal Control Peace Officers.
- The applicant is agreeing that the beekeeping is only for a hobby and not for commercial gain
- Applicant must provide a site sketch of setbacks from neighbouring fence lines and dwellings

**A permit application will be required, and a fee may be implemented when the permit is submitted.**

**Animal Control Bylaw #2019-10**  
**Part 6 Restricted Animals**

1.1 Bees, poultry and livestock without permit will only be allowed on land in the town of Bon Accords municipal boundaries on land designated under the land use bylaw as that of UR, Urban Reserve when;

(a) It is done only in the use of standard family type farming; and

(b) With no high intensity use of that such as a feed lot operation or poultry barns in excess of a total of 500 birds.

1.2 In other land use designations restricted animals in limited quantities may be permitted for, if in the opinion of the development officer, keeping of said animals will not put any hardship on the neighbors or in violation of any other bylaws. Examples of that could be 4 laying hens, 1 hive of bees 2 boxes high. Conditions shall be set forth in the permit and may include but not be limited to; numbers, types, sexes, habitation requirements and distances from property lines.

Jenny Larson  
Economic Development and Planning Officer  
780-921-3550 or [ecdev@bonaccord.ca](mailto:ecdev@bonaccord.ca)

# NEIGHBOUR NOTIFICATION LETTER

[DATE]

**Attention:**

[NEIGHBOUR FIRST AND LAST NAME]

[NEIGHBOUR ADDRESS]

Hello,

I am applying to the Town of Bon Accord for a permit to keep bees on my property. A requirement of the application is to demonstrate that I have notified my neighbours of my intention to keep bees. In addition to the notification there are a number of requirements that will be on my permit and are as follows:

- Beehives may only be located in the rear yard of the property. Each approved property shall house one only 1 hive, 2 boxes high.
- Every beekeeper shall adhere to good management and husbandry practices and maintain bees in such a condition so as to prevent swarming and aggressive behaviour and disease.
- Each approved beekeeper and the property owner and/or resident of the site must complete an accepted beekeeping course. All beekeepers in their first year, must demonstrate that they have support and assistance from a recognized mentor.
- Approved beekeeping site owners shall make themselves and the hives available for an inspection, upon reasonable request from Animal Control Peace Officers.

This letter is to inform you of my intention to keep bees, not to ask for permission. If you have any concerns that I am not able to address, please contact Jenny Larson, Economic Development and Planning Officer at 780-921-3550 or [ecdev@bonaccord.ca](mailto:ecdev@bonaccord.ca). You have two weeks to respond to this letter with any concerns you may have before my permit is processed.

Sincerely,

[YOUR NAME]

[YOUR ADDRESS]

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Jenny Larson – Officer, Economic Development & Planning
<b>Title:</b>	<b>Meeting with Director of the Alberta China Offices</b>
<b>Agenda Item No.</b>	7.4

**BACKGROUND/PROPOSAL**

William Wang has extensive background in managing business development projects between Canada and Asia with success records. With over 28 years of business development and international business experience, he has successfully coordinated many projects between Canada and China with excellent results. He is currently managing Government of Alberta’s offices in China.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

As per the attached email, Mr. Wang is looking to meet communities in our region either individually or collectively.

**STRATEGIC ALIGNMENT (Councils Strategic Plan 2022-2026)**

***Priority #1: Economy***

- The Town of Bon Accord is committed to achieving steady growth through residential, commercial, and industrial development.

***Priority #5: Collaboration***

- The Town of Bon Accord has strong, sustainable relationships to enhance municipal programs and services.

**COSTS/SOURCES OF FUNDING**

N/A

**RECOMMENDED ACTION (by originator)**

**Choose one of the following actions:**

**Resolution Option #1:**

THAT Council directs administration to set up a meeting with William Wang, Director of Alberta China Offices.

**Resolution Option #2:**

THAT Council accepts this report as information.

**Resolution Option #3:**

THAT Council directs administration to ...

Good morning!

My colleague, William Wang, Director of the Alberta China Offices, is interested in meeting as many communities, businesses and organizations in the Edmonton Region while he is still in Canada. William and his team will be the direct link into the Chinese regional market for investment, trade, workforce recruitment, student recruitment and R&D/innovation.

He has already met with Edmonton Global, the Industrial Heartland, Explore Edmonton, YEG airport and other organizations in the region, but would also like the opportunity to meet with communities directly, either individually or collectively. We can set up a meet and greet teams call, or alternatively he will be attending the Canadian Hydrogen Convention next month – and you could arrange to meet him there! I can also do an e-introduction.

I will be on vacation next week, and the EDA conference following that – so if there is interest, we could set the teams meeting up for the following week. Let me know if there is interest!

Cheers

Laura

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**Laura McGowan**

Regional Economic Development Officer – Edmonton Region  
Regional and Northern Economic Development Branch  
Alberta Jobs, Economy and Northern Development

8<sup>th</sup> Floor, Commerce Place  
10155 – 102 Street  
Edmonton, AB T5J 4L6

Tel 780-427-6657  
Cell 780-884-0005  
[laura.mcgowan@gov.ab.ca](mailto:laura.mcgowan@gov.ab.ca)



Classification: Protected A

**TOWN OF BON ACCORD  
REQUEST FOR DECISION**

<b>Meeting:</b>	Regular Meeting of Council
<b>Meeting Date:</b>	April 4, 2023
<b>Presented by:</b>	Jessica Caines, Legislative Services and Communications Coordinator
<b>Title:</b>	<b>2023-03 Municipal Library Board Bylaw</b>
<b>Agenda Item No.</b>	8.1

**BACKGROUND/PROPOSAL**

Administration has reviewed the Libraries Act, Libraries Regulation, and consulted with the Public Library Services Branch of Municipal Affairs and have been advised that the current Municipal Library Bylaw 2003-04 (attached) does not meet current requirements.

The Public Library Services Branch has advised that a bylaw *establishing* the board is all that is required. Therefore, much of the current bylaw has been removed, as establishment bylaws are typically sparse on procedures, additionally, any clauses that are already found in current legislation should not be included in the bylaw. These are referred to as “superfluous information” in the attached document from the Government of Alberta.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES**

The following changes were made to reflect current legislation:

- Addition of the word “board” in the title and preamble to better reflect the bylaw’s purpose
- Removal of redundant clauses and legislative references in accordance with the attached guidelines

The draft of Municipal Library Board Bylaw 2023-03 (attached) has been reviewed and approved by the Public Library Services Branch of Municipal Affairs.

In an effort to keep the town’s legislation up-to-date and consistent, administration recommends that Council give three readings to Municipal Library Board Bylaw 2023-03 in one meeting.

**STRATEGIC ALIGNMENT (REFERENCE STRATEGIC PLAN)**

***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)**

### Resolution #1:

THAT Municipal Library Board Bylaw 2023-03 be given first reading, as presented.

### Resolution #2:

THAT Municipal Library Board Bylaw 2023-03 be given second reading, as presented.

### Resolution #3:

THAT Council gives unanimous consent to hear three readings of Municipal Library Board Bylaw 2023-03 in one meeting.

### Resolution #4:

THAT Municipal Library Board Bylaw 2023-03 be given third and final reading, as presented.



# Current Bylaw 2003-04

**TOWN OF BON ACCORD  
ByLaw 2003-04  
MUNICIPAL LIBRARY BYLAW**

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**A BYLAW OF THE TOWN OF BON ACCORD, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE ESTABLISHMENT OF A MUNICIPAL LIBRARY.**

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**Whereas** pursuant to authority vested under the Municipal Government Act, Chapter M-26 (2000), with Amendments, and the Alberta Libraries Act (2000) and its' Regulations and Amendments. Council may pass bylaws for the establishment of a Municipal Library Board;

**And Whereas** the Libraries Act governs the provision of library services within a municipality;

Bon Accord Town Council enacts:

**PART I – PURPOSE, DEFINITIONS AND INTERPRETATION**

**PURPOSE:**

1. The purpose of this bylaw is to continue the Bon Accord Public Library Board to oversee the public library system within the Town of Bon Accord, in accordance with the provisions of the Libraries Act.

**DEFINITIONS:**

2. In this bylaw, unless the context otherwise requires:
  - a. **“Act”** means the Libraries Act (2000) and its' Regulations and Amendments;
  - b. **“Board”** means the Bon Accord Public Library Board established by Council and continued under this bylaw;
  - c. **“CAO”** means the Chief Administrative Officer of the Town of Bon Accord;
  - d. **“Council”** means the municipal council of the Town of Bon Accord;
  - e. **“Family Member”** means a person's spouse, the person's children, the parents of the person and the parents of the person's spouse;
  - f. **“Member”** means a member of the Board;
  - g. **“Spouse”**

**TOWN OF BON ACCORD  
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- i. includes a party to a relationship between two people who are living together on a bona fide domestic basis, and
- ii. does not include a spouse who is living apart from the other spouse if the spouses have separated pursuant to a written separation agreement or if their support obligations and family property have been dealt with by a court order.

**RULES FOR INTERPRETATION:**

3. The marginal notes and headings in this bylaw are for reference purposes only.

**PART II – ESTABLISHMENT AND DUTIES**

**ESTABLISHMENT:**

4. The Library Board, to be known as “The Bon Accord Public Library Board”, is hereby continued as the municipal library board for the Town of Bon Accord.

**DUTIES:**

5. The Board will perform all duties and exercise all powers imposed upon it by the Act.

**PART III – STRUCTURE AND PROCEDURES**

**STRUCTURE:**

6.
  - a. The Board will consist of not more than ten (10) Members appointed in accordance with the Act.
  - b. Two Members of the Board may be members of Council.
  - c. The Town Council will co-ordinate the selection of Board Members.
  - d. A person who is an employee of the Library or whose Family Member is an employee of the Library shall not be eligible to be a Member of the Board.
  - e. The Members will be appointed by resolution of Council for a term of up to three years, to a maximum of three consecutive terms of office.

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- f. Any vacancy arising from any cause will be filled by Council as soon as reasonably possible for Council to do so.
- g. Notwithstanding this section, the term of office of a Board Member continues until:
  - i. a Member is appointed in his/her place;
  - ii. a resignation is received; or
  - iii. a Member is removed by Council.

whichever occurs first.

**PROCEDURES:**

- 7.
  - a. The Board will follow the procedures in Part 1 and Part 5 of the act and may establish such other procedures as authorized by law.
  - b. The Board will report to Town Council through Council appointed Board Member. The Board shall provide Council with copies of current monthly financial reports, minutes, resolutions, bylaws and policies approved by the Library Board. Council may disallow, but may not change the bylaws.

**PART IV – BUDGET AND ACCOUNTS**

**BUDGET:**

- 8. The Board will annually submit a budget to the CAO in accordance with the provisions of the Act.

**AUDITOR:**

- 9.
  - a. The Board will retain an Auditor to conduct an audit of the Board's accounts in accordance with the Act.
  - b. The Auditor retained by the Board must be independent and follow generally accepted auditing practices.
  - c. The Council will approve the Auditor for the Board.

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- d. The Board will have the audit submitted to the CAO immediately after its completion.

**PART V – GENERAL**

**NUMBER AND GENDER REFERENCES:**

10. All references in this bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

**REPEALS:**

11. Bylaw 2003-03 is repealed.

READ a FIRST time this 9<sup>th</sup> day of September, 2003.

\_\_\_\_\_  
Dave Latta, Mayor

\_\_\_\_\_  
Linda Zacharias, CAO

READ a SECOND time this 9<sup>th</sup> day of September, 2003.

\_\_\_\_\_  
Dave Latta, Mayor

\_\_\_\_\_  
Linda Zacharias, CAO

READ a THIRD time and FINALLY PASSED this 9<sup>th</sup> day of September, 2003

\_\_\_\_\_  
Dave Latta, Mayor

\_\_\_\_\_  
Linda Zacharias, CAO

# Establishment Bylaws to Create Municipal Library Boards

## A Fact Sheet for Alberta Municipal Councils

### Public Library Service in the Municipality

In Alberta, public library service is municipally based. A municipality makes the decision to have public library service in their community. One way to do this would be for council to pass an establishment bylaw under the *Libraries Act* (Part 1, Section 3) to create a municipal library board to govern the provision of public library service in the municipality.

A municipal library board created by an establishment bylaw is automatically a corporation under section 3(4) of the *Libraries Act*. The board is not a department of the municipality, nor is it accountable to the municipal CAO or council. It is a separate legal entity with the ability to regulate its own procedure and business.

Section 7 of the *Libraries Act* states that the library board has “full management and control” over the public library and library service delivery in the municipality. It is the board, not municipal council, that makes decisions about the direction of library service in the community. These plans are implemented by the library manager and other library staff.

Another way a municipality may opt to deliver public library service is via an intermunicipal library board. However, municipal councils do not pass bylaws to form intermunicipal boards. For more information about intermunicipal library boards, see Public Library Services Branch’s (PLSB’s) *Intermunicipal Library Boards Establishment and Responsibilities* fact sheet.

### Under the Authority of the *Libraries Act*

In Alberta, the *Libraries Act* sets the legal framework for public library service through the establishment of library boards, who manage public library service in the municipality.

Library board establishment bylaws are passed under the authority of the *Libraries Act*, not the *Municipal Government Act* (MGA). The MGA and the *Libraries Act* are two distinct pieces of legislation. Neither is superior to the other because the MGA and the *Libraries Act* do two separate things:

- The MGA is the law under which municipalities in Alberta operate, govern and are governed.
- The *Libraries Act* and Libraries Regulation form the legal basis for public library service in Alberta.

### Contents of the Establishment Bylaw

It is best practice the library board establishment bylaw only states that the board is formed under the authority of the *Libraries Act*.

The establishment bylaw should not be worded as establishing “the library”. The establishment bylaw exists to establish the library board as a corporation. The library board is distinct from “the library”, which is the building where library service is delivered. The establishment bylaw should not confuse the library board with the library.

Superfluous information should not be included in the library board establishment bylaw. Such information can contradict library legislation, or unintentionally limit the powers of municipal council in relation to the local library board. Examples of superfluous information include:

- Sections that directly quote or duplicate clauses of the *Libraries Act* or Libraries Regulation. Because municipal councils and library boards are already subject to library legislation, these sections are redundant. They may also become outdated if the

*Libraries Act* or Libraries Regulation are amended in the future.

- The name of the library board. Section 3(4) of the *Libraries Act* states that, on being established, the municipal library board's legal name is "The (name of municipality) Library Board".
- The powers and duties of the library board. Section 3(4) of the *Libraries Act* automatically establishes the library board as a corporation with the power to regulate its own affairs. Section 7 of the *Libraries Act* specifies the duties of the library board.
- Number of members appointed to the library board. Section 4(1) of the *Libraries Act* gives council the power to appoint between five and ten members to the library board.
- The appointment of alternate members to the library board. The *Libraries Act* does not allow alternate members to be appointed to municipal library boards. For more information about why alternates may not be appointed to municipal library boards, see PLSB's *Can Alternates Be Appointed to Municipal and Intermunicipal Library Boards?* fact sheet.
- Library board member term lengths. Section 4 of the *Libraries Act* gives council the power to appoint board members for up to three terms. Each term can be no longer than three years. Council may appoint board members for more than three terms by passing a special resolution approved by two thirds of council.
- Meetings of the board, including how often the board meets. Section 33(1) of the *Libraries Act* states that the library board must meet at least once every four months, and at any other times the board considers necessary.
- Officers of the board. Section 32 of the *Libraries Act* states that the board must elect a chair, and any other officers it considers necessary, from among its members.
- Requirements for the library board's budget. Because the library board is a corporation, it has the power to set its own budget independently from the municipality. Section 8 of the *Libraries Act* describes how the board must submit its budget to council.

If municipal council follows the principles outlined here, it should never need to change its establishment bylaw. However, if necessary the

establishment bylaw can be changed by using the same processes council normally uses to change bylaws. It is sound practice that the municipality repeal and replace the establishment bylaw with another bylaw, rather than amend it.

## Support and Resources

A sample establishment bylaw is attached to this document. If you have any questions please contact the Public Library Services Branch by phone at 780-427-4871 (toll free by dialing 310-0000 first), or by email at [libraries@gov.ab.ca](mailto:libraries@gov.ab.ca). Information is also available on the PLSB website at [www.albertalibraries.ca](http://www.albertalibraries.ca).

# Sample Establishment Bylaw

M.D./VILLAGE/TOWN/CITY OF \_\_\_\_\_

BYLAW NUMBER \_\_\_\_\_

A BYLAW OF THE M.D./VILLAGE/TOWN/CITY OF \_\_\_\_\_ IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE ESTABLISHMENT OF A MUNICIPAL LIBRARY BOARD.

Whereas the Council of the M.D./Village/Town/City of \_\_\_\_\_ deems it expedient to propose the establishment of a municipal library board.

NOW THEREFORE with the authority and under the provisions of the *Libraries Act*, the Council of the M.D./Village/Town/City of \_\_\_\_\_ duly assembled, enacts as follows:

1. There shall be established a Municipal Library Board for the M.D./ Village/ Town / City of \_\_\_\_\_
2. This Bylaw shall take effect on the date of the final passing thereof.

Read a first time this \_\_\_ day of \_\_\_\_ 20\_\_.

Read a second time this \_\_\_ day of \_\_\_\_ 20\_\_.

Read a third time and passed this \_\_\_ day of \_\_\_\_ 20\_\_.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer



# New Draft Bylaw 2023-03

**TOWN OF BON ACCORD  
BYLAW 2023-03  
MUNICIPAL LIBRARY BOARD BYLAW**

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**A BYLAW OF THE TOWN OF BON ACCORD, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE ESTABLISHMENT OF A MUNICIPAL LIBRARY BOARD.**

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WHEREAS the Council of the Town of Bon Accord deems it expedient to propose the establishment of a municipal library board.

NOW THEREFORE with the authority and under the provisions of the *Libraries Act*, the Council of the Town of Bon Accord duly assembled, enacts as follows:

1. There shall be established a Municipal Library Board for the Town of Bon Accord
2. Bylaw 2003-04 is hereby repealed.

This Bylaw shall come into force and effect on third and final reading.

READ A FIRST TIME THIS \_\_\_\_\_ day of \_\_\_\_\_ 2023.

READ A SECOND TIME THIS \_\_\_\_\_ day of \_\_\_\_\_ 2023.

READ A THIRD TIME THIS \_\_\_\_\_ day of \_\_\_\_\_ 2023.

SIGNED AND PASSED THIS \_\_\_\_\_ day of \_\_\_\_\_ 2023.

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Mayor Brian Holden

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Chief Administrative Officer Jodi Brown

March 21, 2023

Office of the Minister  
Environment & Protected Areas  
224 Legislature Building  
10800 – 97 Avenue  
Edmonton, AB T5K 2B6

**RE: Community Spaces Grant application by Barrhead Wellness Connection**

Dear Minister Savage,

On March 14, Council heard from Evan Jamieson, President, Alberta Weekly Newspapers Association. Mr. Jamieson highlighted what impact changes to the EPR program would have on newspaper media.

The newspaper industry is already under extreme financial pressure due to increased costs of materials and inflation coupled with the decline in advertising spend and subscriptions. It might seem simple to discontinue physical publications in a digital world; however, digital excludes entire demographics of individuals who cannot access the internet. Newspapers serve as a source of information for those who still operate in an analogue world. A newspaper shuttering its doors due to additional expenses, will cut an entire demographic off from access to local, national, and international news.

We urge the UPC to follow in the footsteps of jurisdictions such as Great Britain and Ontario where newspapers have become exempt from similar EPR programs. Newspapers have multiple uses, offering a secondary purpose aside from providing information about the world. Among other uses, they are conducive as insulation for temperature sensitive products during transport and protect precious family heirlooms during a move. We urge you to recognize the importance of local papers and the impact the potential closure newspaper businesses would have on the social fabric of the communities they serve. Consider the challenges already faced. Follow in the footsteps of the Ontario government, and please exempt newspapers from the revised EPR program.

Regards,



Dave McKenzie  
Mayor

cc: Glen van Dijken, MLA Westlock-Peace River  
Alberta Municipalities  
All Alberta Municipalities



ALBERTA  
MUNICIPAL AFFAIRS

Office of the Minister  
MLA, Calgary-Shaw

AR110902

Dear Chief Elected Official:

Joint use and planning agreements (JUPAs) between municipalities and school boards operating within municipal boundaries enable the integrated and long-term planning and use of school sites on municipal reserve, school reserve, and municipal and school reserve lands.

On June 10, 2020, Section 670.1 of the *Municipal Government Act* was proclaimed, setting the deadline for municipalities to complete these agreements with the applicable school boards by June 10, 2023.

The ministries of Municipal Affairs and Education have heard from municipalities and school boards about the challenges of meeting this deadline. My colleague, the Honourable Adriana LaGrange, Minister of Education, and I have agreed to extend the deadline for municipalities and school boards to June 10, 2025, to provide sufficient time to complete these agreements.

In addition to this extension granted as per Ministerial Order No. MSD:013/23, the Ministry of Municipal Affairs can provide additional supports to municipalities to assist with the development of these agreements. Questions regarding JUPAs can be directed to a planning advisor at [ma.advisory@gov.ab.ca](mailto:ma.advisory@gov.ab.ca), or toll-free by first dialing 310-0000, then 780-427-2225. Should municipalities require support to mediate discussions with school boards, please email [municipalcollaboration@gov.ab.ca](mailto:municipalcollaboration@gov.ab.ca) or call the number above for more information.

Sincerely,

Rebecca Schulz  
Minister

Attachment: Ministerial Order No. MSD:013/23

cc: Honourable Adriana LaGrange, Minister of Education



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Calgary-Shaw*

MINISTERIAL ORDER NO. MSD:013/23

I, Rebecca Schulz, Minister of Municipal Affairs, pursuant to Section 605(2) of the *Municipal Government Act (MGA)*, make the following order:

The date by which a municipality must enter into a joint use and planning agreement with a school board, as required by Section 670.1(1) of the *MGA*, is extended to June 10, 2025.

This order shall come into force on April 1, 2023.

Dated at Edmonton, Alberta, this 8<sup>th</sup> day of March, 2023.

Rebecca Schulz  
Minister of Municipal Affairs