

Town of Bon Accord
AGENDA
Regular Council Meeting
April 15, 2025 9:00 a.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. April 1, 2025; Regular Council Meeting (enclosure)
- 5. DELEGATION – Closed Session**
 - 5.1. 9:05 a.m. – Matt Roblin, Chad Moore, Suzie Pestana – Sturgeon County Protective Services Discussion -*FOIP Act Section 17 Disclosure harmful to personal privacy***DELEGATION**
 - 5.2. 9:25 a.m. – Edward Telford – 2024 Financial Statements (enclosure)
- 6. DEPARTMENTS REPORT**
 - 6.1. April 2025 (enclosure)
- 7. UNFINISHED BUSINESS**
 - 7.1. Presentation of 2024 Financial Statements (enclosure)
 - 7.2. Sewer Camera (enclosure)
 - 7.3. Sturgeon Regional Partnership – Regional Housing Assessment Proposal (enclosure)
 - 7.4. Alberta Community Partnership (ACP) Grant Agreement (enclosure)
- 8. NEW BUSINESS**
 - 8.1. Mayor Holden Motion – Local Procurement (enclosure)
- 9. BYLAWS/POLICIES/AGREEMENTS**
 - 9.1. Council Remuneration Policy (enclosure)
 - 9.2. Trees on Municipal Property Policy (enclosure)
- 10. WORKSHOPS/MEETINGS/CONFERENCES**
 - 10.1. Elected Officials Orientation and Training: Post Election 2025(enclosure)
- 11. COUNCIL REPORTS**
 - 11.1. Mayor Holden (enclosure)
 - 11.2. Deputy Mayor Larson (enclosure)
 - 11.3. Councillor Bidney (enclosure)

Town of Bon Accord
AGENDA
Regular Council Meeting
April 15, 2025 9:00 a.m. in Council Chambers
Live streamed on Bon Accord YouTube Channel

- 11.4. Councillor Laing (enclosure)
- 11.5. Councillor May (enclosure)

12. CORRESPONDENCE
ACTION REQUIRED

- 12.1. Special Invitation Town of Redwater BBQ (enclosure)
- 12.2. Arrow Utilities 40th Anniversary Celebration Invitation (enclosure)

13. NOTICE OF MOTION

14. CLOSED SESSION

- 14.1. Stormwater Park Project – *FOIP Act Section 16 Disclosure harmful to business interests of a third party, Section 24 Advice from officials, and Section 27 Privileged information*
- 14.2. Plan 9022300 Lot 2 – *FOIP Act Section 16 Disclosure harmful to business interests of the third party, Section 24 Advice from officials, and Section 27 Privileged Information*
- 14.3. Minor Ball Fees – *FOIP Act Section 24 Advice from officials*
- 14.4. CAO Evaluation – *FOIP Act Section 19 Confidential evaluations*
- 14.5. Bylaw Services – Sturgeon County Protective Services Discussion – *FOIP Act Section 17 Disclosure harmful to personal privacy*

15. ADJOURNMENT

PROCLAMATION

VOLUNTEER APPRECIATION WEEK **April 27 – May 3, 2025**

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: "Volunteers Make Waves", which highlights the power, impact and importance of individual and collective volunteer efforts across Canada. Like a wave, volunteering is movement building; and

WHEREAS, we come together to recognize and celebrate all the ways volunteers make waves from coast to coast, creating ripples of change through the power of our amplified impact; and

WHEREAS, each individual volunteer contribution, big or small, creates momentum and has the power to influence and inspire, joining a wave of positive change.

NOW THEREFORE, on behalf of Council, I, Mayor Brian Holden, do hereby proclaim April 27 – May 3, 2025 as "National Volunteer Week" in the Town of Bon Accord and encourage all citizens to observe this week.

Mayor Brian Holden

Date

PROCLAMATION

NATIONAL DAY OF MOURNING **April 28, 2025**

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, 2025 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.

Mayor Brian Holden

Date

**Town of Bon Accord
Regular Meeting of Council Minutes
April 1, 2025 6:00 p.m.
Live streamed on Bon Accord YouTube Channel**

**COUNCIL
PRESENT**

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

ADMINISTRATION

Jodi Brown – Town Manager
Steven Brown – Lead Hand Operator
Jessica Spaidal – Legislative Services and Communications Supervisor

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

Mayor Holden called the meeting to order at 6:00 p.m.

ADOPTION OF AGENDA

There were no objections to removing item 7.3 Councillor May Motion – Rotating Committee of the Whole meetings.

DEPUTY MAYOR LARSON MOVED THAT Council adopt the April 1, 2025 agenda as amended.

CARRIED UNANIMOUSLY RESOLUTION 25-136

ADOPTION OF MINUTES

March 18, 2025; Regular Council Meeting

COUNCILLOR MAY MOVED THAT Council adopt the March 18, 2025 Regular Meeting of Council minutes as presented.

CARRIED UNANIMOUSLY RESOLUTION 25-137

March 26, 2025; Committee of the Whole Meeting

COUNCILLOR BIDNEY MOVED THAT Council adopt the March 26, 2025 Committee of the Whole Meeting minutes as presented.

CARRIED UNANIMOUSLY RESOLUTION 25-138

DELEGATION

S.Sgt. Darcy McGunigal – Morinville RCMP Quarterly Report

DEPUTY MAYOR LARSON MOVED THAT Council accepts the S.Sgt. Darcy McGunigal's report as information.

CARRIED UNANIMOUSLY RESOLUTION 25-139

**Town of Bon Accord
Regular Meeting of Council Minutes
April 1, 2025 6:00 p.m.
Live streamed on Bon Accord YouTube Channel**

Councillor Trina Jones and Rachel de Vos – Alberta Municipalities – Police Funding Model Resolution

DEPUTY MAYOR LARSON MOVED THAT Council accepts Councillor Trina Jones and Rachel de Vos's presentation as information.

CARRIED UNANIMOUSLY RESOLUTION 25-140

NEW BUSINESS

Councillor Laing Motion – School Bus Stop Lights

COUNCILLOR LAING MOVED THAT Council directs administration to bring this topic back to the next Committee of the Whole meeting for discussion.

CARRIED UNANIMOUSLY RESOLUTION 25-141

Councillor Laing Motion – Provincial Cuts – Disability Funding

COUNCILLOR LAING rescinded her motion.

CARRIED UNANIMOUSLY RESOLUTION 25-142

Sturgeon Regional Partnership - Regional Housing Assessment Proposal

DEPUTY MAYOR LARSON MOVED THAT Council direct administration to bring the topic back to the April 15, 2025 Regular Council Meeting.

1 Opposed

CARRIED RESOLUTION 25-143

Digital Signs

COUNCILLOR LAING MOVED THAT Council direct administration to remove the highway sign located at 4706 - 51 Street (old liquor store location) at a cost of no more than \$3000.00 + GST with funds allocated from the Gateway Plan Reserve and to store the sign at public works until Council can decide otherwise.

MOTION TO AMEND

COUNCILLOR BIDNEY MOVED to amend the motion on the floor to dispose of the sign.

1 Opposed

CARRIED RESOLUTION 25-144

UPDATED MOTION

COUNCILLOR LAING MOVED THAT Council direct administration to remove the highway sign located at 4706 - 51 Street (old liquor store location) at a cost of no more than \$3000.00 + GST with funds allocated from the Gateway Plan Reserve.

2 Opposed

CARRIED RESOLUTION 25-145

Mayor Holden called a short recess at 7:46 p.m.

Mayor Holden called the meeting back to order at 7:56 p.m.

**Town of Bon Accord
Regular Meeting of Council Minutes
April 1, 2025 6:00 p.m.
Live streamed on Bon Accord YouTube Channel**

Transfer to Tax Roll

COUNCILLOR MAY MOVED THAT Council directs that \$5137.34 be added to tax roll #52400 for the property at 4742 51st Avenue, legally described as Plan 7921533; Block 14; Lot 32 (the "Property"), representing the amount owed to the Town of Bon Accord under s. 549(5)(b) of the Municipal Government Act for expenses and costs incurred by the Town of Bon Accord up until April 01st, 2025, and from that date the invoices from legal counsel related to the Property shall be added to the Property's tax roll on a monthly basis, on notice to every person with an interest in the Property.

CARRIED UNANIMOUSLY RESOLUTION 25-146

Sewer Camera

DEPUTY MAYOR LARSON MOVED THAT Council bring this topic back to the April 15, 2025 Regular Council Meeting.

CARRIED UNANIMOUSLY RESOLUTION 25-147

FCM Grant Matching Funds

DEPUTY MAYOR LARSON MOVED THAT Council approves an additional \$100,000 in matching funds for the Federation of Canadian Municipalities Implementation Projects: Adaptation in Action grant program (NA2 Nautilus Pond Phase Project), bringing the total approved matching fund contribution to \$200,000, as per resolution #24-301 and that these funds will be allocated from the General Reserve AND FURTHER THAT Council directs the Town Manager to sign the grant agreement for this funding.

CARRIED UNANIMOUSLY RESOLUTION 25-148

Staff Training and Professional Development Plan 2025

DEPUTY MAYOR LARSON MOVED THAT Council approves the reallocation of \$15,000 from the taxation budget to staff training and professional development as presented.

1 Opposed

CARRIED RESOLUTION 25-149

COUNCILLOR LAING MOVED THAT Council extend the meeting past 9:00 p.m. if necessary.

CARRIED UNANIMOUSLY RESOLUTION 25-150

BYLAWS/POLICIES/AGREEMENTS

Council Remuneration Policy

COUNCILLOR BIDNEY MOVED THAT the Council Remuneration Policy be adopted without the in-town meeting per diems with the terminology changes as discussed AND FURTHER THAT Council direct administration to bring back the policy to the next Regular Council Meeting.

Councillor May requested a recorded vote.

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

**Town of Bon Accord
Regular Meeting of Council Minutes
April 1, 2025 6:00 p.m.
Live streamed on Bon Accord YouTube Channel**

Opposed: Councillor May, Councillor Laing

CARRIED RESOLUTION 25-151

Mayor Holden rescinded his motion regarding Per Diems.

Public Participation Policy

COUNCILLOR BIDNEY MOVED THAT Council approve the Public Participation Policy as presented.

1 Opposed

CARRIED RESOLUTION 25-152

CORRESPONDENCE

Sturgeon County Mayor's Golf Tournament

COUNCILLOR LAING MOVED THAT Council directs administration to register Mayor Holden and Deputy Mayor Larson for the Sturgeon County Mayor's Golf Tournament.

1 Opposed

CARRIED RESOLUTION 25-153

NOTICE OF MOTION

Mayor Holden – Local Procurement

CLOSED SESSION

Town Manager Evaluation – FOIP Act Section 19 Confidential evaluations

COUNCILLOR MAY MOVED THAT Council enter into closed session to discuss *Town Manager Evaluation – FOIP Act Section 19 Confidential evaluations* at 9:13 p.m.

CARRIED UNANIMOUSLY RESOLUTION 25-154

COUNCILLOR MAY MOVED THAT Council come out of closed session at 9:42 p.m.

CARRIED UNANIMOUSLY RESOLUTION 25-155

Town Manager Evaluation – FOIP Act Section 19 Confidential evaluations

COUNCILLOR LAING MOVED THAT Council directs Mayor Holden to proceed as directed.

CARRIED UNANIMOUSLY RESOLUTION 25-156

ADJOURNMENT

COUNCILLOR LAING MOVED THAT the April 1, 2025 Regular Meeting of Council adjourn at 9:44 p.m.

CARRIED UNANIMOUSLY RESOLUTION 25-157

**Town of Bon Accord
Regular Meeting of Council Minutes
April 1, 2025 6:00 p.m.
Live streamed on Bon Accord YouTube Channel**

Mayor Brian Holden

Jodi Brown, CAO

DRAFT



Chartered Professional Accountants

6515 – 118th Avenue NW
Edmonton, AB T5W 1G5
Telephone: (780) 479-7327
Fax: (780) 474-5696
E-mail: info@jdpwasserman.com

5010 – 51st Street
Wetaskiwin, AB T9A 1L3
Telephone: (780) 352-8982
Fax: (780) 352-5285
E-mail: info@jdpwasserman.com

101, 4946 – 50th Street
Camrose, AB T4V 1R1
Telephone: (780) 608-4849
Fax: (587) 386-0079
E-mail: info@jdpwasserman.com

April 15, 2025
Privileged and Confidential

Town of Bon Accord
PO Box 779, 5025 – 50th Avenue
Bon Accord, AB
T0A 0K0

Attention: Members of Council

sent via e-mail: ffayant@bonaccord.ca

Dear Councillors:

Re: 2024 Audit Findings Report

This letter has been prepared to assist you with your review of Town of Bon Accord (the “Town”)’s audited financial statements for the year ending December 31, 2024.

Significant Risks

As outlined in our audit planning letter issued ahead of the year-end audit, in planning our audit we were required to identify significant financial reporting risks that, by their nature, require special audit consideration. Canadian generally accepted auditing standards requires us to consider revenue recognition and management override as inherently significant risks. To reduce the residual risk in these areas, our main audit procedures included substantive testing of revenues, a detailed examination of cut-off and review of journal entries.

There were no changes to our audit plan or anticipated audit procedure response with respect to these risks and we identified no areas with significant residual risk after application of our audit procedures.

Significant Difficulties Encountered

We encountered no difficulties whatsoever during the audit that should be brought to the attention of Council.

Accounting Policies and Accounting Estimates

We did not identify any issues with management’s choice of accounting policies, nor their accounting estimates, that could materially misstate the financial statements.



Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgements that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

There were no significant uncorrected misstatements aggregated by our firm for the year ended December 31, 2024.

After considering both the quantitative and qualitative factors with respect to the uncorrected misstatements, we agree with management that the financial statements are not materially misstated.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a risk is not treated by a control or when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis. A **significant** deficiency then, is defined as a deficiency or combination of deficiencies in internal control that, in the auditors' professional judgement, is of sufficient importance to merit the attention of Council.

We did not identify any control deficiencies that, in our judgement, would be considered significant deficiencies. However, we have provided a letter to management outlining our recommendations that management can provide to Council upon request.

Written Representations

In a separate communication, we required a number of written representations from management with respect to their responsibility for the preparation of the financial statements in accordance with Canadian public sector accounting standards.

Independence

Canadian generally accepted auditing standards requires that we communicate at least annually with you regarding all relationships between the Town and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence. In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the *Chartered Professional Accountants of Alberta* and applicable legislation, covering such matters as: holding a financial interest, either directly or indirectly, in a client; holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client; personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client; economic dependence on a client; and provision or services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters: We are not aware of any relationships between the Town and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence that have occurred from January 1, 2024 to April 15, 2025.

Conclusion

This letter was prepared for the sole use of Council to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent.

We would like to thank Falon Fayant and all Town staff involved in the audit process for their cooperation and assistance. We greatly appreciate the opportunity to be of service to the Town.

Sincerely,

JDP WASSERMAN LLP CHARTERED PROFESSIONAL ACCOUNTANTS

Edward Telford, CPA, CA
Partner

TOWN OF BON ACCORD
Financial Statements
For the Year Ended December 31, 2024

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Members of Council of 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.

JDP Wasserman LLP have been appointed by the Members of Council of Town of Bon Accord to express an opinion on the financial statements.

Jodi Brown
CAO/Town Manager

Bon Accord, AB
April 15, 2025

INDEPENDENT AUDITORS' REPORT

To the Members of 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, 2024, 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, 2024, and the results of its operations, changes in net financial assets and 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 ethical requirements that are relevant to our audit of financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these 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 related 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 (Members of Council) are responsible for overseeing the Town's financial reporting process.

(continues)

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:

- 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.

Edmonton, Alberta
April 15, 2025

Chartered Professional Accountants

TOWN OF BON ACCORD
Statement of Financial Position
As at December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 2)</i>	\$ 5,363,523	\$ 3,512,332
Accounts receivable <i>(Note 3)</i>	363,764	453,716
Land held for resale	114,498	114,498
	<u>5,841,785</u>	<u>4,080,546</u>
LIABILITIES		
Accounts payable and accrued liabilities	445,428	671,152
Deposit liabilities	218,593	103,713
Deferred revenue <i>(Note 4)</i>	951,401	103,674
Long-term debt <i>(Note 5)</i>	1,705,799	1,869,709
Asset retirement obligations <i>(Note 7)</i>	1,359,998	1,307,690
	<u>4,681,219</u>	<u>4,055,938</u>
NET FINANCIAL ASSETS	<u>1,160,566</u>	<u>24,608</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	5,012	33,309
Tangible capital assets <i>(Schedule 1)</i>	17,118,011	17,431,439
	<u>17,123,023</u>	<u>17,464,748</u>
ACCUMULATED SURPLUS <i>(Note 8)</i>	<u>\$ 18,283,589</u>	<u>\$ 17,489,356</u>
CONTINGENCY <i>(Note 15)</i>		
CONTRACTUAL OBLIGATIONS <i>(Note 16)</i>		

ON BEHALF OF COUNCIL:

Mayor

Councillor

TOWN OF BON ACCORD
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2024

	2024 (Budget) (Note 12)	2024 (Actual)	2023 (Actual)
REVENUES			
Net municipal property taxes (Schedule 3)	\$ 1,731,172	\$ 1,746,465	\$ 1,688,093
User fees and sales of goods	1,016,934	1,050,368	961,585
Government transfers for operating (Schedule 4)	440,112	530,635	496,894
Franchise and concession contracts (Note 10)	233,630	238,950	218,392
Investment income	121,000	214,720	209,872
Rentals	184,549	183,211	157,568
Penalties and costs on taxes	31,200	48,763	28,290
Fines	3,050	6,520	12,294
Licenses and permits	6,500	4,650	5,694
Other revenues	-	-	3,767
	3,768,147	4,024,282	3,782,449
EXPENSES			
Parks and recreation	608,693	727,083	633,537
General administration	596,155	702,767	698,519
Roads, streets, walks, lighting	400,808	613,818	548,530
Water supply and distribution	453,083	595,352	578,876
Wastewater treatment and disposal	361,424	414,590	372,719
Land use planning, zoning and development	125,648	189,022	210,694
Waste management	135,771	140,047	122,260
Bylaw enforcement	142,173	130,449	126,765
Council and legislative	128,225	125,493	111,471
Family and community support services	141,140	113,496	108,819
Economic development	106,141	97,930	92,587
Culture	59,189	61,007	62,522
Fire fighting and protective services	37,817	42,515	37,275
Storm sewers and drainage	21,566	31,449	53,610
Disaster and emergency services	23,877	23,798	7,939
Cemetery	15,865	13,037	9,089
	3,357,575	4,021,853	3,775,212
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER	410,572	2,429	7,237
OTHER REVENUES (EXPENSES)			
Government transfers for capital (Schedule 4)	496,864	791,804	343,850
Other contributions for capital	-	-	12,800
Gain (loss) on disposal of tangible capital assets	-	-	(89,127)
	496,864	791,804	267,523
ANNUAL SURPLUS	907,436	794,233	274,760
ACCUMULATED SURPLUS - TO BEGIN YEAR	17,489,356	17,489,356	17,214,596
ACCUMULATED SURPLUS - END OF YEAR	\$ 18,396,792	\$ 18,283,589	\$ 17,489,356

TOWN OF BON ACCORD

Statement of Changes in Net Financial Assets

For the Year Ended December 31, 2024

	2024 (Budget) (Note 12)	2024 (Actual)	2023 (Actual)
ANNUAL SURPLUS	\$ 907,436	\$ 794,233	\$ 274,760
Amortization of tangible capital assets	-	749,861	725,442
Purchase of tangible capital assets	(593,518)	(436,433)	(1,582,969)
Proceeds on disposal of tangible capital assets	-	-	3,000
Loss (gain) on disposal of tangible capital assets	-	-	89,127
Use (acquisition) of prepaid expenses	-	28,297	(16,794)
	(593,518)	341,725	(782,194)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	313,918	1,135,958	(507,434)
NET FINANCIAL ASSETS - BEGINNING OF YEAR	24,608	24,608	532,042
NET FINANCIAL ASSETS - END OF YEAR	\$ 338,526	\$ 1,160,566	\$ 24,608

TOWN OF BON ACCORD
Statement of Cash Flows
For the Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Annual surplus	\$ 794,233	\$ 274,760
Item not affecting cash and cash equivalents:		
Amortization of tangible capital assets	749,861	725,442
Loss (gain) on disposal of tangible capital assets	-	89,127
Asset retirement obligations accretion (Note 7)	52,308	50,296
	<u>1,596,402</u>	<u>1,139,625</u>
Changes in non-cash working capital:		
Accounts receivable	89,952	(171,149)
Accounts payable and accrued liabilities	(225,724)	312,097
Deposit liabilities	114,880	11,335
Deferred revenue	847,727	(47,534)
Prepaid expenses	28,297	(16,794)
	<u>855,132</u>	<u>87,955</u>
Cash flow from operating activities	<u>2,451,534</u>	<u>1,227,580</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(436,433)	(1,582,969)
Proceeds on disposal of tangible capital assets	-	3,000
Cash flow used by investing activities	<u>(436,433)</u>	<u>(1,579,969)</u>
FINANCING ACTIVITIES		
Repayment of long-term debt	(163,910)	(150,715)
Issuance of long-term debt	-	633,700
Cash flow from (used by) financing activities	<u>(163,910)</u>	<u>482,985</u>
CHANGE IN CASH AND CASH EQUIVALENTS	<u>1,851,191</u>	<u>130,596</u>
Cash and cash equivalents - beginning of year	<u>3,512,332</u>	<u>3,381,736</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 5,363,523</u>	<u>\$ 3,512,332</u>

TOWN OF BON ACCORD
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2024

(Schedule 1)

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2024	2023
COST								
BALANCE, BEGINNING OF YEAR	\$ 175,611	\$ 1,144,723	\$ 3,555,340	\$ 23,171,698	\$ 1,575,600	\$ 498,512	\$ 30,121,484	\$ 28,708,593
Purchase of tangible capital assets	-	85,473	16,340	292,708	31,013	10,899	436,433	1,582,969
Disposal of tangible capital assets	-	-	-	-	-	-	-	(170,078)
BALANCE, END OF YEAR	\$ 175,611	\$ 1,230,196	\$ 3,571,680	\$ 23,464,406	\$ 1,606,613	\$ 509,411	\$ 30,557,917	\$ 30,121,484
ACCUMULATED AMORTIZATION								
BALANCE, BEGINNING OF YEAR	\$ -	\$ 578,111	\$ 885,666	\$ 10,038,873	\$ 878,730	\$ 308,665	\$ 12,690,045	\$ 12,042,554
Amortization of tangible capital assets	-	79,591	110,036	439,573	88,931	31,730	749,861	725,442
Disposal of tangible capital assets	-	-	-	-	-	-	-	(77,951)
BALANCE, END OF YEAR	\$ -	\$ 657,702	\$ 995,702	\$ 10,478,446	\$ 967,661	\$ 340,395	\$ 13,439,906	\$ 12,690,045
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 175,611	\$ 572,494	\$ 2,575,978	\$ 12,985,960	\$ 638,952	\$ 169,016	\$ 17,118,011	\$ 17,431,439
 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS, 2023	 \$ 175,611	 \$ 566,612	 \$ 2,669,674	 \$ 13,132,825	 \$ 696,870	 \$ 189,847		 \$ 17,431,439

Included in the net book value of tangible capital assets is work-in-progress of \$Nil (2023 - \$Nil).

TOWN OF BON ACCORD
Schedule of Equity in Tangible Capital Assets
For the Year Ended December 31, 2024

(Schedule 2)

	2024	2023
BALANCE, BEGINNING OF YEAR	\$ 14,254,040	\$ 14,021,927
Purchase of tangible capital assets	436,433	1,582,969
Amortization of tangible capital assets	(749,861)	(725,442)
Repayment of capital long-term debt	163,910	150,715
Proceeds on issuance of capital long-term debt	-	(633,700)
Cost of tangible capital assets disposed of	-	(170,078)
Accumulated amortization of tangible capital assets disposed	-	77,951
Asset retirement obligations accretion (Note 7)	(52,308)	(50,302)
BALANCE, END OF YEAR	\$ 14,052,214	\$ 14,254,040
Equity in tangible capital assets is comprised of:		
Net book value of tangible capital assets (Schedule 1)	\$ 17,118,011	\$ 17,431,439
Capital portion of long-term debt (Note 5)	(1,705,799)	(1,869,709)
Asset retirement obligations (Note 7)	(1,359,998)	(1,307,690)
	\$ 14,052,214	\$ 14,254,040

TOWN OF BON ACCORD
Schedule of Property Taxes
For the Year Ended December 31, 2024

(Schedule 3)

	2024 (Budget) (Note 12)	2024 (Actual)	2023 (Actual)
TAXATION			
Real property taxes	\$ 2,136,941	\$ 2,174,779	\$ 2,094,521
REQUISITIONS			
Alberta School Foundation Fund	\$ 392,775	\$ 414,300	\$ 392,775
Homeland Housing	12,994	14,014	13,653
	\$ 405,769	\$ 428,314	\$ 406,428
NET MUNICIPAL PROPERTY TAXES	\$ 1,731,172	\$ 1,746,465	\$ 1,688,093

TOWN OF BON ACCORD
Schedule of Government Transfers
For the Year Ended December 31, 2024

(Schedule 4)

	2024 (Budget) (Note 12)	2024 (Actual)	2023 (Actual)
TRANSFERS FOR OPERATING			
Local government	\$ 331,577	\$ 339,408	\$ 325,882
Provincial government	107,035	187,027	155,252
Federal government	1,500	4,200	15,760
	<u>\$ 440,112</u>	<u>\$ 530,635</u>	<u>\$ 496,894</u>
TRANSFERS FOR CAPITAL			
Provincial government	\$ 496,864	\$ 756,804	\$ 343,850
Federal government	-	35,000	-
	<u>\$ 496,864</u>	<u>\$ 791,804</u>	<u>\$ 343,850</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 936,976</u>	<u>\$ 1,322,439</u>	<u>\$ 840,744</u>

TOWN OF BON ACCORD
Schedule of Expenses by Object
For the Year Ended December 31, 2024

(Schedule 5)

	2024 (Budget) (Note 12)	2024 (Actual)	2023 (Actual)
Salaries, wages and benefits	\$ 1,460,199	\$ 1,389,712	\$ 1,283,888
Contracted and general services	1,109,338	987,139	1,043,152
Amortization of tangible capital assets	-	749,861	725,442
Materials, goods and utilities	666,003	724,637	558,825
Interest on long-term debt	62,857	61,834	59,370
Transfers to local boards and agencies	54,998	52,374	51,099
Provision for allowances	1,000	52,308	50,287
Bank charges and short-term interest	3,180	3,988	3,149
	<u>\$ 3,357,575</u>	<u>\$ 4,021,853</u>	<u>\$ 3,775,212</u>

TOWN OF BON ACCORD
Schedule of Segmented Disclosure
For the Year Ended December 31, 2024

(Schedule 6)

	General government	Protective services	Transportation services	Environmental services	Health and welfare	Planning and development	Recreation and culture	2024
REVENUES								
Net municipal property taxes	\$ 845,903	\$ 130,397	\$ 398,331	\$ -	\$ 38,768	\$ 210,533	\$ 122,533	\$ 1,746,465
User fees and sales of goods	6,818	-	754	1,000,120	35,518	110	7,048	1,050,368
Government transfers for operating	21,469	48,772	11,175	21,400	51,993	26,719	349,107	530,635
Franchise and concession contracts	238,950	-	-	-	-	-	-	238,950
Investment income	214,720	-	-	-	-	-	-	214,720
Rentals	14,400	10,709	-	-	-	-	158,102	183,211
Penalties and costs on taxes	40,738	-	-	8,025	-	-	-	48,763
Fines	-	6,520	-	-	-	-	-	6,520
Licenses and permits	-	-	-	-	-	4,650	-	4,650
	<u>\$ 1,382,998</u>	<u>\$ 196,398</u>	<u>\$ 410,260</u>	<u>\$ 1,029,545</u>	<u>\$ 126,279</u>	<u>\$ 242,012</u>	<u>\$ 636,790</u>	<u>\$ 4,024,282</u>
EXPENSES								
Salaries, wages and benefits	\$ 455,306	\$ 12,272	\$ 180,360	\$ 262,925	\$ 80,355	\$ 85,998	\$ 312,496	\$ 1,389,712
Contracted and general services	197,864	177,234	86,008	211,053	16,747	147,855	150,378	987,139
Materials, goods and utilities	28,915	6,892	142,129	422,527	28,554	6,981	88,639	724,637
Interest on long-term debt	588	-	1,763	24,779	-	1,178	33,526	61,834
Transfers to local boards and agencies	-	-	-	-	623	-	51,751	52,374
Provision for allowances	52,308	-	-	-	-	-	-	52,308
Bank charges and short-term interest	3,988	-	-	-	-	-	-	3,988
	<u>738,969</u>	<u>196,398</u>	<u>410,260</u>	<u>921,284</u>	<u>126,279</u>	<u>242,012</u>	<u>636,790</u>	<u>3,271,992</u>
NET REVENUE (DEFICIT) BEFORE AMORTIZATION OF TANGIBLE CAPITAL ASSETS	<u>\$ 644,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 752,290</u>
Amortization of tangible capital assets	<u>\$ 89,290</u>	<u>\$ 363</u>	<u>\$ 235,007</u>	<u>\$ 228,707</u>	<u>\$ 255</u>	<u>\$ 44,940</u>	<u>\$ 151,299</u>	<u>\$ 749,861</u>
NET REVENUE (DEFICIT)	<u>\$ 554,739</u>	<u>\$ (363)</u>	<u>\$ (235,007)</u>	<u>\$ (120,446)</u>	<u>\$ (255)</u>	<u>\$ (44,940)</u>	<u>\$ (151,299)</u>	<u>\$ 2,429</u>

The accompanying notes form an integral part of these financial statements.
JDP Wasserman LLP /// Chartered Professional Accountants

TOWN OF BON ACCORD
Schedule of Segmented Disclosure
For the Year Ended December 31, 2023

(Schedule 7)

	General government	Protective services	Transportation services	Environmental services	Health and welfare	Planning and development	Recreation and culture	2023
REVENUES								
Net municipal property taxes	\$ 863,081	\$ 106,748	\$ 328,392	\$ -	\$ 48,247	\$ 246,597	\$ 95,028	\$ 1,688,093
User fees and sales of goods	11,560	-	-	921,293	20,488	6,050	2,194	961,585
Government transfers for operating	2,800	42,042	43,800	18,692	47,918	-	341,642	496,894
Franchise and concession contracts	218,392	-	-	-	-	-	-	218,392
Investment income	209,872	-	-	-	-	-	-	209,872
Rentals	-	10,531	-	-	-	-	147,037	157,568
Penalties and costs on taxes	21,758	-	-	6,532	-	-	-	28,290
Fines	-	12,294	-	-	-	-	-	12,294
Licenses and permits	-	-	-	-	-	5,694	-	5,694
Other revenues	25	-	-	-	1,000	-	2,742	3,767
	<u>\$ 1,327,488</u>	<u>\$ 171,615</u>	<u>\$ 372,192</u>	<u>\$ 946,517</u>	<u>\$ 117,653</u>	<u>\$ 258,341</u>	<u>\$ 588,643</u>	<u>\$ 3,782,449</u>
EXPENSES								
Salaries, wages and benefits	\$ 404,562	\$ 595	\$ 166,391	\$ 220,982	\$ 82,801	\$ 103,248	\$ 305,309	\$ 1,283,888
Contracted and general services	225,674	166,921	101,974	227,527	14,514	148,039	158,503	1,043,152
Materials, goods and utilities	20,598	4,099	101,786	359,873	19,588	5,694	47,187	558,825
Interest on long-term debt	680	-	2,041	27,609	-	1,360	27,680	59,370
Transfers to local boards and agencies	385	-	-	-	750	-	49,964	51,099
Provision for allowances	50,296	-	-	(9)	-	-	-	50,287
Bank charges and short-term interest	3,149	-	-	-	-	-	-	3,149
	<u>705,344</u>	<u>171,615</u>	<u>372,192</u>	<u>835,982</u>	<u>117,653</u>	<u>258,341</u>	<u>588,643</u>	<u>3,049,770</u>
NET REVENUE (DEFICIT) BEFORE AMORTIZATION OF TANGIBLE CAPITAL ASSETS	<u>\$ 622,144</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,535</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 732,679</u>
Amortization of tangible capital assets	<u>\$ 104,647</u>	<u>\$ 363</u>	<u>\$ 229,949</u>	<u>\$ 237,872</u>	<u>\$ 255</u>	<u>\$ 44,940</u>	<u>\$ 107,416</u>	<u>\$ 725,442</u>
NET REVENUE (DEFICIT)	<u>\$ 517,497</u>	<u>\$ (363)</u>	<u>\$ (229,949)</u>	<u>\$ (127,337)</u>	<u>\$ (255)</u>	<u>\$ (44,940)</u>	<u>\$ (107,416)</u>	<u>\$ 7,237</u>

The accompanying notes form an integral part of these financial statements.
JDP Wasserman LLP /// Chartered Professional Accountants

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

1. ACCOUNTING POLICIES

The financial statements of 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 property taxes also includes requisitions that are not part of the reporting entity.

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

(b) Basis of Accounting

The Town follows the accrual basis of accounting. Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

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.

(c) Cash and Cash Equivalents

Cash and cash equivalents includes 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 90 days or less at acquisition.

(d) Investments

Investments are recorded at cost. 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. Gains on principal protected notes are recognized as income when sold.

(e) 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.

(continues)

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

1. ACCOUNTING POLICIES (continued)

(f) 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 annual surplus, provides the Statement of Changes in Net Financial Assets for the year (page 7).

(g) Inventories for Consumption

Inventories of materials and supplies for consumption are recorded at the lower of cost or net realizable value with cost determined using the average cost method.

(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:

Buildings	50 years
Engineered structures:	
Water system	45 - 75 years
Wastewater	45 - 75 years
Storm sewer	45 - 75 years
Roads	10 - 40 years
Electrical systems	25 years
Machinery and equipment	10 - 25 years
Vehicles	10 - 25 years
Land improvements	15 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue. Tangible capital assets received or purchased as part of a restructuring transaction are recorded at carrying value at the date of receipt and also are recorded as revenue.

Tangible capital assets under construction are not amortized until the asset is substantially complete and available for productive use. Those tangible capital assets not meeting this criteria are categorized as work-in-progress as of year-end.

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

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(continues)

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

1. ACCOUNTING POLICIES *(continued)*

(i) Asset Retirement Obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with the use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(j) Contaminated Sites

Contaminated sites are defined as a 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) 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 Town and are recognized as revenue in the year in which the local improvement project is completed.

(continues)

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

1. ACCOUNTING POLICIES (*continued*)

(l) Requisition Over-levies and Under-levies

Requisition 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. If 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) 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 revenues and expenses 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.

The Town has used estimates to determine accrued liabilities including asset retirement obligations, tangible capital asset useful lives and well as provisions made for allowances for amounts receivable or any provision for impairment.

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

2. CASH AND CASH EQUIVALENTS

	2024	2023
Operating accounts	\$ 5,363,341	\$ 2,509,717
Cash on hand	182	182
High interest savings account	-	1,002,433
	\$ 5,363,523	\$ 3,512,332

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 as at December 31, 2024 or 2023.

3. ACCOUNTS RECEIVABLE

	2024	2023
Receivable from other governments	\$ 135,114	\$ 182,309
Utility accounts	76,201	60,894
Trade and other	74,978	110,097
Taxes and grants in place of taxes	60,893	25,262
Goods and Services Tax recoverable	16,578	75,154
	\$ 363,764	\$ 453,716

4. DEFERRED REVENUE

Deferred revenue represents unspent externally restricted funds that are related to expenses that will be incurred in a future period.

	2024	2023
Drought and Flood Protection Program	\$ 630,000	\$ -
Local Government Fiscal Framework - Capital	193,451	-
Canada Community Building Fund	73,267	28,153
Prepaid bulk water	39,869	38,508
Offsite levies	10,084	10,084
Other	4,730	4,730
Municipal Sustainability Initiative - Capital	-	7,449
Municipal Sustainability Initiative - Operating	-	14,750
	\$ 951,401	\$ 103,674

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

5. LONG-TERM DEBT

	<u>2024</u>	<u>2023</u>
Alberta Capital Finance Authority debenture repayable in semi-annual installments of \$50,048 including interest at 3.023% maturing June 2032.	\$ 706,593	\$ 783,580
Alberta Capital Finance Authority debenture repayable in semi-annual installments of \$25,822 including interest at 5.270% maturing March 2043.	605,602	624,577
Alberta Capital Finance Authority debenture repayable in semi-annual installments of \$37,514 including interest at 1.592% maturing June 2030.	393,604	461,552
	<u>\$ 1,705,799</u>	<u>\$ 1,869,709</u>

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 168,354	\$ 58,413	\$ 226,767
2026	172,941	53,826	226,767
2027	177,676	49,091	226,767
2028	182,565	44,202	226,767
2029	187,614	39,153	226,767
Thereafter	816,649	378,454	1,195,103
	<u>\$ 1,705,799</u>	<u>\$ 623,139</u>	<u>\$ 2,328,938</u>

6. 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 be disclosed as follows:

	<u>2024</u>	<u>2023</u>
Total debt limit	\$ 6,036,423	\$ 5,673,674
Total debt	(1,705,799)	(1,869,709)
Total debt limit remaining	<u>\$ 4,330,624</u>	<u>\$ 3,803,965</u>
Service on debt limit	\$ 1,006,071	\$ 945,612
Service on debt	(226,767)	(226,767)
Total service on debt limit remaining	<u>\$ 779,304</u>	<u>\$ 718,845</u>

The debt limit is calculated at 1.5 times revenues of the Town (as defined by Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenues. 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 at 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.

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

7. ASSET RETIREMENT OBLIGATIONS

The Town owns various buildings and engineered structures which contain asbestos or are presumed to contain asbestos and, therefore, the Town is legally required to perform abatement activities upon renovation, demolition, or otherwise disturbing the related assets.

Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed.

Undiscounted future cash flows expected are approximately \$1,700,000 over many years.

The estimated total liability is based on the sum of discounted future cash flows for abatement activities using a discount rate of 4% (2023 - 4%) and assuming annual inflation of 3% (2023 - 3%).

The estimated liability as at December 31, 2024 is \$1,359,998 (2023 - \$1,307,690); with accretion expense increasing the estimated liability of \$52,308 (2023 - \$50,302).

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

8. ACCUMULATED SURPLUS

	2024	2023
Unrestricted surplus	\$ 1,878,507	\$ 1,072,807
Restricted surplus		
Operating reserves (Note 9)	873,021	878,952
Capital reserves (Note 9)	1,479,847	1,283,557
Equity in tangible capital assets (Schedule 2)	14,052,214	14,254,040
	<u>\$ 18,283,589</u>	<u>\$ 17,489,356</u>

9. RESTRICTED SURPLUS

	2024	2023
Operating Reserves		
General operating	\$ 847,920	\$ 852,920
Recreation	25,101	26,032
	<u>\$ 873,021</u>	<u>\$ 878,952</u>
 Capital Reserves		
Road improvement	\$ 509,765	\$ 488,215
Water system	345,156	310,612
Sanitary sewer system	225,273	199,990
Stormwater	101,456	81,173
Parks & recreation	100,000	-
Fire	86,506	101,506
Facility infrastructure	59,618	19,946
Snow removal	15,000	15,000
Cemetery	14,471	-
Veterans park reserve	11,853	11,853
Roots of empathy reserve	6,917	4,417
Protective services - COPS	2,255	2,255
Equipment	1,577	10,552
Community development	-	3,853
Administration building	-	782
Economic & community development	-	10,618
Range road 240	-	22,785
	<u>\$ 1,479,847</u>	<u>\$ 1,283,557</u>

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

10. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of franchise fees under each utility franchise agreement entered into by the Town as required by Alberta Regulation 313/2000 is as follows:

	2024 (Budget) (Note 12)	2024 (Actual)	2023 (Actual)
Fortis Alberta Inc.	\$ 150,014	\$ 153,430	\$ 140,877
ATCO Gas	83,616	85,520	77,515
	<u>\$ 233,630</u>	<u>\$ 238,950</u>	<u>\$ 218,392</u>

11. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Town officials, the Town Chief Administrative Officer and designated officers are required by Alberta Regulation 313/200 is as follows:

	Salary (1)	Benefits (2)	2024	2023
Mayor Holden	\$ 22,947	\$ -	\$ 22,947	\$ 22,616
Councillors				
Larson	13,918	845	14,763	13,640
May	13,617	829	14,446	14,435
Bidney	13,102	797	13,899	12,210
Laing	12,618	766	13,384	13,482
Chief Administrative Officer				
Brown	126,718	22,463	149,181	146,669
Designated Officers				
Assessor	28,390	-	28,390	26,553
	<u>\$ 231,310</u>	<u>\$ 25,700</u>	<u>\$ 257,010</u>	<u>\$ 249,605</u>

(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. Benefits 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.

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

12. BUDGET FIGURES

	2024 (Budget)	2024 (Actual)
Annual surplus	\$ 907,436	\$ 794,233
Amortization of tangible capital assets	-	749,861
Acquisition of tangible capital assets	(593,518)	(436,433)
Repayment of long-term debt	(163,911)	(157,057)
Net transfers (to) from reserves:	-	(190,359)
Other net transfers to reserves	(246,661)	-
To fund tangible capital asset acquisitions	96,654	-
Results of operations	\$ -	\$ 760,245

The budget data presented in these consolidated financial statements is based on the operating and capital budgets approved by Town Council on December 5, 2023. The chart above reconciles the approved financial plan to the figures reported in these consolidated financial statements.

13. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities including asset retirement obligations, and long-term debt. It is management's opinion that the Town is not exposed to significant currency, other price or liquidity 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 its accounts receivable. Credit risk arises from the possibility that customers, tax and rate-payers may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of customers, tax and rate-payers minimizes the Town's credit risk.

The Town is exposed to interest rate risk with respect to its high interest savings account. Interest rate risk is the risk that the value of financial instruments might be adversely affected by a change in interest rates. The Town manages exposure through its normal operating and financing activities, and holding short-term investments that are approximately equal to any significant specific liabilities as they become due.

14. 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 Schedules of Segmented Disclosure (*Schedule 6 & Schedule 7*).

15. CONTINGENCY

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 share 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.

TOWN OF BON ACCORD
Notes to Financial Statements
For the Year Ended December 31, 2024

16. CONTRACTUAL OBLIGATIONS

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.

Peace Officer and Fire Services

The Town has entered into agreements with Sturgeon County for the provision of Peace Officer and fire services for the period 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.

17. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Town Council and management.

News | Projects | Events

News

- Town staff are finalizing the hire process for summer student positions in parks and community services.
- Minor ball and soccer season will be starting soon.
- A new ball hockey league has booked the arena for practices and games during the spring/summer season.

Projects

- The electronic highway sign will be removed in mid-May at the request of the private property owner that is preparing to develop this area.
- The next Parks and Trails Committee meeting is scheduled for April 14th, 2025.
- The Community Asset Sponsorship Brochure has been circulated and posted to the Town website.
- The ice at the arena was removed the first week in April and the ice plant has been shut down for the spring/summer season.

Events & Programs

- Upcoming events include:
 - April 12th: Adult field trip to Old Strathcona Antique Mall. 12 people are registered.
 - April 15th: Community Art Night at the Bon Accord Arena mezzanine at 6:30 PM.
 - April 14th, 15th, & 16th: Free Tax Clinic for seniors and low-income residents. Contact the Town Office for more information.
 - April 18th: Easter Egg Hunt.
 - April 22nd: Earth Day Picnic.
 - April 30th: Volunteer Appreciation event.
 - May 15th: Stuff-a-Bus annual food bank drive event.

Key Meetings

- Monthly Staff Safety Meeting
- Leadership Team Meeting

Conferences and Training

- SREMP Exercise (April 07th and April 08th)
- Strathcona County Tourism Conference (April 2nd)
- Business Breakfast (April 3rd)

Department Highlights

Administration | Town Manager

- Working with the FCM grant representative to finalize the funding agreement for the stormwater project.
- Grant reporting for the provincial grant (DFPP) funding received due this week.
- Attended the annual emergency management exercise on April 08th.
- Met with a local film industry representative regarding promotion of Bon Accord as a potential film location.
- Met with the auditors to review the financial statements prior to presentation to Council.
- Met with the Fortis representative to receive the bags donated by Fortis for the annual food drive.
- Met with the Town's engineering firm regarding the first phase of the engineering work to be completed for 54th avenue as funded by the Alberta Community Partnership Program (ACP grant).
- Working on the arena board advertising sponsorship agreement for the CNN Spurs.
- Finalized the Trees on Municipal Property Policy for Council approval.
- Working on several development and stormwater related projects.

Community Services

- Pembina Pipelines has confirmed sponsorship of \$1,500 towards fireworks for Canada Day and \$1,000 towards Music in the Park.
- Fortis Alberta has confirmed sponsorship of \$1,000 for Music in the Park.
- Community services staff have applied for a grant from the Edmonton Community Foundation for a Rooted in Wellness monthly community dinner and educational series. We have been invited to submit to Stage 2 of the grant application.
- The community bowling field trip scheduled on March 21st had to be cancelled due to low registration.
- We have partnered with the library to co-host a youth program called "Ready, Set, Adult," which will teach youth important topics such as financial literacy for teens, career planning, resumes, income taxes, and other necessary life skills such as completing forms, email and phone etiquette, etc. This series will include ten sessions from April through to January. We have 10 kids registered so far.
- Sturgeon Adult Learning (SAL) is developing a strategic plan and has hired two new staff members; we partner with SAL to offer adult programming in the community.
- We increased our free tax clinic from two to three days due to the high interest.
- Music in the Park, all 10 weeks have been confirmed. Waiting for Heritage Grant so we can confirm additional entertainment for Canada Day.

Corporate Services

- We will meet with Roseridge in early May to continue discussing a regional waste services program. Administration completed a pre-engagement survey sent out by Roseridge in March.
- Administration has been working on the final draft of the 2025 operating budget.
- Our 2025 LGFF operating funding will be \$119,284, which is \$59,642 more than budgeted in the 2025 interim budget.
- Participated in the annual SREMP exercise for 2025.
- Dust control for LS Road was originally removed from the 2025 budget. However, it was able to be completed within budget along with the annexed road.

Economic Development | Safe Communities

- Sent Community Asset Sponsorship Package to 30 companies and continue to research/compile a list of further companies to send to.
- Pembina Pipelines has sponsored \$2500.00 toward our Community Asset Sponsorship Package.
- Finalizing maps with Catalis for Investment Attraction Magazine. This is our last step before the finalization and publishing of the magazine.
- Hosted our regular Coffee with a Cop session on April 9th @ 9 am.
- Researched & contacted RCMP to potentially present on Theft & Vandalism prevention in our community.
- Attended Regional Positive Ticketing meeting in Morinville with RCMP. Secured 40 Tim Hortons hot chocolate & lemonade coupons for the youth of Bon Accord. In addition, S/Sgt. McGunigal has been working with Circle K & Food Town. Regional Positive Ticketing begins on May 1st, 2025.
- A meeting was held with a producer who provided valuable insights on how to shape the Town's upcoming filming policy to make it more attractive to filmmakers.
- Attended St. Albert Business Breakfast
- Attended Mayor's Breakfast in Redwater
- Attended Strathcona County Tourism conference, where valuable insights and tools were provided surrounding tourism experiences, how tourism has changed & how social media should be leveraged in today's day and age, as well as challenges businesses are facing.
- Assisting Communication Dept. with School Bus Safety traffic reminder posters being recirculated around town.
- Continuing to reach out to businesses & developers.
- Continuing grant research.

Operations | Public Works

- Public Works staff had to do a final snow clearing on the arterial roads and downtown corridor after the last snowfall incident. Due to the warmer weather predicted for the upcoming days, it was decided to save the expense of further residential road snow clearing and allow snow to leave naturally. Specific snow clearing happened in critical areas only in which to aid in the drainage.

- Seasonal banners along 47 Ave. were changed for the summer.
- Park checks/spring cleanup has been initiated in areas as the snow is receding.
- Equipment and building maintenance issues are continuing as the spring melt must finish and ground surfaces thaw before much of the seasonal duties can start.
- Hockey season has ended at the arena and the ice has been removed. “End of the season” duties are underway inside the arena as well as preparations for the upcoming ball hockey schedule.
- New signs have been ordered for the cemetery that will assist the public in locating the plots of their loved ones on the west (newer) side of the cemetery.
- Interviews are being conducted presently for the two seasonal summer positions in the Parks and Recreation Department. One position has currently been filled.
- Site preparation for the Public Works salt/sand storage facility has been started. It is expected that the new building will be shipped, and installation will commence sometime in May.
- Tender packages were received for the 2025 road rehab project of the 49th St. mill/overlay. The bids came in well under the Council approved budget for this project and, as recommended by the Town’s engineering firm, the contract was awarded to Breycon Construction Ltd. The Town is now waiting for a project schedule from the contractor and plans on having the project completed before Harvest Days weekend.
- Public Works staff participated in the annual SREMP exercise for 2025.

Attachments

- Town Manager:
 - Action List
- Corporate Services Manager:
 - Variance Report

Town Manager Action List

Date: March/April

Reporting Period: March 16th, 2025 – April 15th, 2025

Submitted by: Jodi Brown (Town Manager)

ACTON ITEM LIST:

Action Item	Status
Rosieridge Waste Management Services Commission Council resolved to direct administration to enter into conversations with Rosieridge Waste Management Services Commission to explore coordinating waste collection across the region.	In-Progress
Economic Development Regional Working Group Council approves the Terms of Reference for the Regional Economic Development Working Group as presented.	Complete Town Staff are working with the regional partners to set the date and time for the first meeting to be held in Bon Accord.
Boundary Tree Policy Resolved that Council directs administration to respond to the resident as directed and to draft a Boundary Tree Policy to be brought forward to Council for approval.	April 15 th RCM
Engineering Study Fees Resolved that Council directs administration to include the engineering study fees in the final 2025 proposed budget for Council review per resolution 24-355.	Final Budget Review (spring 2025)
Municipal Affairs Invitation: School Tax Collection Resolved that Council direct administration to have Municipal Affairs attend a Council meeting to clarify the Alberta School Foundation Fund and the fees regarding the Greater St. Albert Roman Catholic Separate School District No. 734.	Complete

Municipal Affairs Invitation: Social Media Advertisement Resolved that Council direct administration to advertise widely on social media and signage to the public that we are having Municipal Affairs come in to talk about the school taxes.	Complete
Community Asset Sponsorship Package Resolved that Council directs administration to bring back more information.	Complete In circulation
Land Sale Negotiations – FOIP Act Section 16 Disclosure harmful to business interests of a third party, Section 24 Advice from officials, and Section 25 Disclosure harmful to economic and other interests of a public body Council accepts the information presented and approves the land value appraisal cost of \$3500 to be funded by the Stormwater System Projects Reserve Fund.	April 15 th RCM
Canadian Armed Forces Congratulatory Message Request – FOIP Act Section 17 Disclosure harmful to personal privacy Council directs administration to draft a letter of acknowledgement and appreciation to be signed by Mayor Holden.	Complete
Councillor Laing Motion – School Bus Stop Lights Council directs administration to bring this topic back to the next Committee of the Whole meeting for discussion.	April 23 rd , Committee of the Whole
Alberta Municipalities Resolution: Police Funding Model Resolved that Council direct administration to draft a resolution for the June 30, 2025 deadline to present at the Alberta Municipalities 2025 Fall Convention AND THAT Council direct administration to draft a letter on behalf of Council opposing the police funding model and send the letter to the Minister of Public Safety and Emergency Services, Mike Ellis; our MLA, Minister Dale Nally; and Alberta Municipalities' Director of Towns East and Vice President of Towns, Trina Jones, requesting their advocacy, as well as our municipal neighbors requesting a letter of support, plus the Minister of Finance, Nate Horner.	April 23 rd , Committee of the Whole Revision of the proposed resolution and selection of possible municipal partners to second the motion.

Sturgeon Regional Partnership - Regional Housing Assessment Proposal Council directed administration to bring the topic back to the April 15, 2025 Regular Council Meeting.	April 15 th , RCM
Plan 9022300 Lot 2 – FOIP Act Section 16 Disclosure harmful to business interests of the third party, Section 24 Advice from officials, and Section 27 Privileged information Council accepts the information presented by the Town Manager and directs the administration to prepare and bring back further estimates for detailed consideration and review at the next meeting.	April 15 th RCM
Arena Advertising Agreement – FOIP Act Section 24 Advice from officials Council directs administration to draft a new agreement with CNN Spurs for arena board advertising for Council review and approval.	April 15 th RCM
Sand and Salt Storage Facility Resolved that Council directs administration to proceed with the construction of the sea can structure, for the cost of up to \$25,000.00 to be funded from the Canada Community Building Fund.	Complete—the structure has been ordered. Permits in progress
Land Sale Negotiations Resolved that Council directs administration to proceed with negotiations with the landowners to acquire the environmental reserve (ER) and public utility lots (PULs).	April 15 th , RCM
Digital Signs Council direct administration to remove the highway sign located at 4706 - 51 Street (old liquor store location) at a cost of no more than \$3000.00 + GST with funds allocated from the Gateway Plan Reserve.	In-Progress
Transfer to Tax Roll Council directs that \$5137.34 be added to tax roll #52400 for the property at 4742 51st Avenue, legally described as Plan 7921533; Block 14; Lot 32 (the “Property”), representing the amount owed to the Town of Bon Accord under s. 549(5)(b) of the Municipal Government Act for expenses and costs incurred by the Town of Bon Accord up until	Complete

April 01st, 2025, and from that date the invoices from legal counsel related to the Property shall be added to the Property's tax roll on a monthly basis, on notice to every person with an interest in the Property.	
Sewer Camera Council bring this topic back to the April 15, 2025 Regular Council Meeting.	April 15 th , RCM
FCM Grant Matching Funds Council approves an additional \$100,000 in matching funds for the Federation of Canadian Municipalities Implementation Projects: Adaptation in Action grant program (NA2 Nautilus Pond Phase Project), bringing the total approved matching fund contribution to \$200,000, as per resolution #24-301 and that these funds will be allocated from the General Reserve AND FURTHER THAT Council directs the Town Manager to sign the grant agreement for this funding.	In-Progress Administration is working with Magna Engineering to complete the required forms to finalize the grant agreement. Signature will follow.
Sturgeon County Mayor's Golf Tournament Council directs administration to register Mayor Holden and Deputy Mayor Larson for the Sturgeon County Mayor's Golf Tournament.	Complete
Public Participation Policy Council approve the Public Participation Policy as presented.	Complete
Nature-Based Stormwater Project Council approved engaging Magna Engineering Services to work on a Nature-Based Stormwater Park and to continue working on grant funding opportunities, capital planning, and landowner negotiations as required for this project.	On-going
Cemetery Memorial Bench Request Council approves the installation of a memorial bench, as requested, at the South side of the columbarium in the Bon Accord Cemetery with the signing of a waiver as recommended.	Complete The family that made this request has been advised of Council's decision and the waiver requirement.
Fence Proposal: Lilian Schick School Track Area Council directed administration to have further discussions with the school regarding the fencing.	Administration reached out to the school board on March 12 th , 2025, for further discussions.

<p>Council Remuneration Policy</p> <p>Council resolved that the Council Remuneration Policy be adopted without the in-town meeting per diems with the terminology changes as discussed AND FURTHER THAT Council direct administration to bring back the policy to the next Regular Council Meeting.</p> <p>Councillor May requested a recorded vote.</p> <p>In Favour: Mayor Holden, Deputy Mayor Larson, Councillor Bidney</p> <p>Opposed: Councillor May, Councillor Laing</p>	<p>April 15th, 2025</p>
---	------------------------------------

Year-to-Date Variance Report (Unaudited)
for the year ending December 31, 2025
Reporting period: up to April 10, 2025

DEPARTMENT	REVENUES			EXPENSES			NET	NET	NET	% Change between Actual & Budget
	Actual	Interim Budget	Variance	Actual	Interim Budget	Variance	Actual	Interim Budget	Variance	
General Municipal	118,565	95,434	23,131	16,213	14,435	1,778	102,351	80,999	21,353	21%
TOTAL MUNICIPAL	\$ 118,564.59	\$ 95,433.50	\$ 23,131.09	\$ 16,213.44	\$ 14,435.00	\$ 1,778.44	\$ 102,351	\$ 80,999	\$ 21,353	26%
Election	-	-	-	-	-	-	-	-	-	#DIV/0!
Council	-	-	-	27,351	30,643	- 3,293	(27,351)	(30,643)	3,293	-12%
TOTAL COUNCIL	\$ -	\$ -	\$ -	\$ 27,351	\$ 30,643	-\$ 3,293	-\$ 27,351	-\$ 30,643	\$ 3,293	11%
Administration	6,511	4,348	2,164	126,600	144,838	- 18,238	(120,089)	(140,491)	20,402	-17%
EV Chargers	114	188	- 73	59	450	- 391	56	(263)	318	572%
TOTAL ADMINISTRATION	\$ 6,511	\$ 4,348	\$ 2,164	\$ 126,600	\$ 144,838	-\$ 18,238	-\$ 120,089	-\$ 140,491	\$ 20,402	15%
Fire Services	10,923	10,353	570	37,498	33,985	3,513	(26,575)	(23,632)	(2,943)	11%
Emergency Services	-	-	-	5,681	4,689	992	(5,681)	(4,689)	(992)	17%
Bylaw	2,351	763	1,589	9,091	11,264	-2,173	(6,740)	(10,502)	3,762	-56%
TOTAL PROTECTIVE SERVICES	\$ 13,274	\$ 11,116	\$ 2,158	\$ 52,269	\$ 49,938	\$ 2,332	-\$ 38,996	-\$ 38,822	-\$ 173	0%
Municipal Planning	3,078	2,875	203	19,904	31,022	- 11,118	(16,826)	(28,147)	11,321	-67%
Economic Development	-	-	-	26,090	28,306	- 2,215	(26,090)	(28,306)	2,215	-8%
Safe Communities	-	-	-	-	220	- 220	-	(220)	220	#DIV/0!
TOTAL PLANNING & DEVELOPMENT	\$ 3,078	\$ 2,875	\$ 203	\$ 45,995	\$ 59,328	-\$ 13,333	-\$ 42,917	-\$ 56,453	\$ 13,536	24%
Public Works - Roads	56	-	56	74,201	126,931	- 52,730	(74,145)	(126,931)	52,787	-71%
Storm Sewer & Drain	-	-	-	5,634	6,046	-412	(5,634)	(6,046)	412	-7%
Water	122,950	138,672	- 15,722	75,898	144,460	-68,563	47,052	(5,788)	52,841	112%
Sewer	89,068	95,093	- 6,025	70,480	101,078	-30,598	18,588	(5,985)	24,573	132%
Garbage	27,885	28,509	- 623	27,624	34,534	-6,911	262	(6,025)	6,287	2404%
Cemetery	8,500	2,000	6,500	3,722	3,509	213	4,778	(1,509)	6,287	132%
TOTAL PUBLIC WORKS	\$ 248,459	\$ 264,273	-\$ 15,814	\$ 257,558	\$ 416,558	-\$ 158,999	-\$ 9,099	-\$ 152,285	\$ 143,185	94%
FCSS	11,098	12,209	- 1,111	16,932	29,297	- 12,365	(5,834)	(17,088)	11,254	-193%
TOTAL FCSS	\$ 11,098	\$ 12,209	-\$ 1,111	\$ 16,932	\$ 29,297	-\$ 12,365	-\$ 5,834	-\$ 17,088	\$ 11,254	66%
Parks	59,006	56,975	2,031	20,653	30,901	- 10,248	38,353	26,075	12,279	32%
Arena	185,777	171,339	14,438	63,457	131,502	- 68,045	122,320	39,837	82,483	67%
Recreation	194,184	193,257	927	22,303	29,888	- 7,585	171,881	141,451	30,430	18%
TOTAL REC & COMMUNITY SERVICE	\$ 438,967	\$ 228,314	\$ 17,397	\$ 106,413	\$ 192,290	-\$ 85,878	\$ 332,555	\$ 207,363	\$ 125,192	60%
Library	-	-	-	34,221	34,790	- 569	(34,221)	(34,790)	569	-2%
TOTAL LIBRARY	\$ -	\$ -	\$ -	\$ 34,221	\$ 34,790	-\$ 569	-\$ 34,221	-\$ 34,790	\$ 569	2%
Total Excl. General Municipal	\$ 721,387	\$ 523,134	\$ 4,996	\$ 667,338	\$ 957,682	-\$ 290,344	\$ 54,049	-\$ 434,548	\$ 488,597	904%
Total Incl. General Municipal	\$ 839,952	\$ 618,568	\$ 28,127	\$ 683,552	\$ 972,117	-\$ 288,565	\$ 156,400	-\$ 353,549	\$ 509,949	

Variance Report Notes

Reporting Period: up to April 10, 2025

Municipal:

Return on investments is \$8,700 higher than budgeted.
Franchise fees are \$11,645 higher than budgeted.
Penalties on taxes are \$2,770 higher than budgeted.
The Homeland Housing requisition is \$675 higher than budgeted.

Protective Services:

Fire hall expenses will be offset by the reallocation of \$2,500 from the facility infrastructure reserve per resolution #25-064.
Bylaw fines revenues are \$1,086 higher than budgeted.

Water & Sewer:

Water sales were under budget by \$5,063.
Bulk water sales were under budget by \$11,222.
Penalties were over budget by \$555.
Sewer sales were under budget by \$6,069.
Revenues in water and sewer fluctuate throughout the year; water and sewer are close to budget.
Bulk water sales can fluctuate based on seasons.
Expenses are currently under budget for water, wastewater, and garbage services.

Economic Development & Planning:

Municipal planning & economic development - revenues and expenses are in line with budget or under budget.

FCSS & Community Services:

The first quarter grant funding for FCSS has been received; \$11,098.

Cemetery:

Plot sales are over budget by \$6,200 and open/close revenue is over budget by \$300.

Recreation, Parks & Arena

The Sturgeon Recreation Funding Grant has been received, a total of \$337,758.
Budgeted to receive \$339,758.

Library:

The first half of the library grant payment from the Town has been paid.

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Meeting of Council
Meeting Date:	April 15, 2025
Presented by:	Falon Fayant, Corporate Services Manager
Title:	Presentation of 2024 Financial Statements
Agenda Item No.	7.1

BACKGROUND/PROPOSAL

Earlier in this meeting, Edward Telford with JDP Wasserman LLP presented the draft 2024 Financial Statements. The independent auditor's report states the following opinion: In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2024, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

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

As the financial information return must be submitted by May 1st, the financial statements must be approved at this meeting, or a special meeting will need to be held to approve them within the timeline.

STRATEGIC ALIGNMENT

Values Statement of **Stewardship**

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

Values Statement of **Integrity**

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

Values Statement of **Transparency**

- Open and accountable to our residents and encourage open communication.

COSTS/SOURCES OF FUNDING

NA

RECOMMENDED ACTION (by originator)

THAT ... Council approves the 2024 audited financial statements as presented....
[optional addition to motion] and FURTHER THAT Council directs administration to bring back recommendations regarding the unrestricted surplus.

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Meeting of Council
Meeting Date:	April 15, 2025
Presented by:	Terry Doerkson
Title:	Fire Hall – Sewer Inspection
Agenda Item No.	7.2

BACKGROUND/PROPOSAL

The Town has received concerns from the Fire Department about an on-going “sewer smell” at the Fire Hall.

During the March 18th, 2025, RCM, Council resolved to direct administration to bring back a quote at the next meeting, if possible, for either fixing our scope or buying a new scope.

Resolution # 25-109

During the April 01, 2025, RCM, Council resolved THAT Council bring this topic back to the April 15, 2025, Regular Council Meeting.

Resolution #25 - 147

The Request for Decision documents from the March 18th, 2025, and April 01st, 2025 related to this issue are attached for reference.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration has confirmed that the original high-level estimate to camera the lines under the fire hall provided to Council was from a specialized plumbing contractor recommended by the Town’s engineers. This company specializes in this type of work.

Therefore, purchasing or renting equipment for Public Works staff to complete this task, may not be successful.

This is the only way to potentially determine if the cause of the sewer smell is from a damaged underground sewer line.

Note, there is no guarantee that this process will be able to determine the problem.

This is a complex issue given the age of the building and there are several potential causes for this smell that may need to be investigated.

Options:

#1. Council may direct administration to hire the plumber as recommended by the Town's engineers to have the camera work done with the understanding that until the work is in-progress, total project costs will not be known.

#2. Council may direct administration to purchase or rent the necessary equipment, allowing Town staff to conduct the camera inspection. It is understood that this work is not typically performed by staff, and therefore, the results may differ from those of a professional inspection.

#3 Council may direct administration to plan for estimated costs of the camera work in 2026.

STRATEGIC ALIGNMENT

Value Statement: Stewardship

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

Priority #3: Infrastructure

- The Town of Bon Accord is maintaining and improving all infrastructure in a fiscally responsible manner.

COSTS/SOURCES OF FUNDING

Reserves: current reserve balances enclosed for reference

2025 Operating Budget (depending on the option chosen)

2026 Annual Capital or Operating Budget (depending on the option chosen)

RECOMMENDED ACTION (by originator)

Option #1: Sewer Inspection by Contractor

1. THAT Council directs administration to hire the plumber as recommended by the Town's engineers and approves the transfer of \$6,000 from (select an option):
 - a. Facility Reserve
 - b. Surplus LGFF Funding

Option#2: Purchase New Camera Equipment (complete the work internally)

Choose one of the following:

THAT Council directs Administration to purchase a new sewer camera system with a maximum cost of \$14,000 funded by **(select option)**:

- a. general reserve or
- b. sewer system reserve or
- c. a transfer from the sewer contracted services operating budget to the capital budget.

OR

THAT Council directs Administration to purchase replacement camera equipment for the existing system with a maximum cost of \$5,000 funded by **(select option)**:

- a. a transfer from the sewer contracted services operating budget to the capital budget or
- b. general reserve or
- c. sewer system reserve.

Option #3: Defer to 2026 Budget

1. THAT Council directs administration to plan for the sewer line inspection at the Fire Hall in the 2026 operating budget process.

REQUEST FOR DECISION FROM APRIL 1, 2025

BACKGROUND/PROPOSAL

On the March 18, 2025, RMC, Council directed Administration to look into the cost as to acquiring new sewer camera equipment or to replace camera head and reel of our existing system. This information will aid in the decision as to whether the Town invests in the equipment or continues to contract out for sewer inspections.

The Council resolution related to this matter from the March 18th, Regular Council Meeting is below:

Council direct administration to bring back a quote at the next meeting, if possible, for either fixing our scope or buying a new scope.

Carried, resolution # 25-109

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Option 1: Purchase a New System

A completely new system would allow easier option to save and share video, more portability, a warranty, greater camera control and ability to camera all sewer mains for asset management and future planning. However, there is a larger up front cost and maintenance/repair on equipment.

Option 2: Replacement of Reel/Camera for Existing Equipment

A replacement reel/camera for existing equipment would have a cheaper cost and the ability to camera all sewer mains for asset management and future planning. However, as the videos are saved on DVD it will be harder to transfer/watch video files on town computers, less portability, less camera control and cost of maintenance/repair.

Option 3: Renting Equipment (as needed)

Renting sewer camera equipment on an as need basis, would require no up front cost and no maintenance/repairs. However, rental is based on availability, time/fuel spent driving to pick up/drop equipment and unfamiliarity with rental equipment.

Note: If the Town decided to buy new (option 1) or refurbish the existing system (option 2), the equipment should not be used to camera private residential lines due to liability for the Town. The Town discontinued this practice for this reason several years ago.

STRATEGIC ALIGNMENT

Value Statement: Stewardship

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

COSTS/SOURCES OF FUNDING

Option 1: New Sewer Camera \$10,000-\$14,000.

- **Funding source:** Transfer from reserves (either general reserve, which has a balance of \$847,920, or the sewer system reserve, which has a balance of \$225,273) or a transfer from sewer operating contracted services to capital.
 - The current balance of the sewer contracted services is \$43,413.
Transferring an amount to capital would leave limited operating resources for the remainder of the year.

Option 2: Replacement reel/camera for existing equipment \$5,000

- **Funding source:** Transfer from sewer operating contracted services to capital or a transfer from reserves (either general reserve, which has a balance of \$847,920, or the sewer system reserve, which has a balance of \$225,273).

Option 3: Rental \$200 a day \$600 a week.

- **Funding source:** Annual operating budget.

RECOMMENDED ACTION (by originator)

Option 1:

THAT Council directs Administration to purchase a new sewer camera system with a maximum cost of \$14,000 funded by **(select option)**:

- a. [general reserve] or
- b. [sewer system reserve] or
- c. [a transfer from the sewer contracted services operating budget to the capital budget].

Option 2:

Council directs Administration to purchase replacement equipment for existing system with a maximum cost of \$5,000 funded by **(select option)**:

- a. [a transfer from the sewer contracted services operating budget to the capital budget] or
- b. [general reserve] or
- c. [sewer system reserve].

Option 3: No resolution required

- 2. If Council decides against the recommended actions above, no resolution from Council is required. This option means that the expenses and costs of renting the equipment will be funded by the annual operating budget.

REQUEST FOR DECISION FROM MARCH 18, 2025

BACKGROUND/PROPOSAL

There have been concerns about a strong sewer smell occurring in the fire hall. The odor happens randomly without anything apparently initiating the smell. Over the past few months, administration and Sturgeon County Fire staff have brought in certified plumbers to investigate the issue with no results. Consultation with the Town's engineers resulted in a recommendation to "camera" the buildings sewer lines, looking for a possible source of the smell.

An estimate to have the work completed was received in the amount of \$2212.88. To have the Town's engineer here for the inspection and to prepare the record drawings would be another roughly \$3000.00 for an approximate total of \$5212.88.

There have been previous repairs this year in the firehall dealing with overhead and man door issues, thus already using much of the set aside budget for repairs to the fire hall building. To continue to work towards finding the source of the smell, extra funding will be required.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The smell has been off and on for several years. The area of the building of concern is the oldest part of the structure. Underground infrastructure can shift, break, and decay over the years. Potentially the smell source might come from a break, crack, or plugged area of the sewer lines. Video footage will confirm the condition of the lines. The inspection will also provide an indication as to how the buildings sewer lines are laid out, as presently there are no drawings available of the building's sewer lines.

However, there is still the chance that doing this inspection does not locate the smell source.

The estimate received is not a quote. The actual costs may vary depending on a few factors, but it should give a rough idea of costs.

Presently, after the door repairs were done, there is only \$1300.00 available in the fire hall maintenance budget including the additional funding recently reallocated by Council to fire hall maintenance. To ensure that there are enough funds to cover any extra costs to complete the inspection, it is recommended to transfer \$6000.00 into the maintenance budget from either the Facility Reserve or surplus Local Government Fiscal Framework Funding (if any). This would leave the \$1300 in the budget for anything arising later in the year.

Note: There are potentially other fire hall issues coming forth in the coming months. Roof inspections and repairs, electrical and lighting upgrades/changes, and renovations are required to mitigate several concerns brought forth by the Fire Department.

As these repair or maintenance projects are confirmed with estimated costs, administration will bring forward the options to Council for approval.

STRATEGIC ALIGNMENT

Value Statement: Professionalism

- Administration and Council manage the affairs of Bon Accord in a competent, reliable manner, to maintain a safe and prosperous community to work and live.

Value Statement: Stewardship

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

Priority # 3: Infrastructure

- The Town of Bon Accord is maintaining and improving all infrastructure in a fiscally responsible manner.

Priority #5: Collaboration

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

COSTS/SOURCES OF FUNDING

\$6000.00 transfer from surplus LGFF or Facility reserve.

Current reserve balances are enclosed.

RECOMMENDED ACTION (by originator)

THAT Council approves the transfer of \$6000.00 from 2024 LGFF surplus to the fire hall maintenance budget for the building sewer line inspection.

OR

THAT Council approves the transfer of \$6000.00 from the Facility Reserves to the fire hall maintenance budget for the building sewer line inspection.

OR

THAT Council holds off on the project to allow the required funds to be worked into the 2026 budget.

OR

Council directs administration to...

RESERVES		Actual 2022	Actual 2023	Actual 2024
Schedule Per Policy #				
OPERATING				
General Reserve	Schedule A-1	852,920	852,920	847,920
Community Services	Schedule A-2	4,417	4,417	4,417
Facility Infrastructure Reserve	Schedule A-3	41,783	19,946	47,336
Parks & Recreation Reserve	Schedule A-4	26,032	26,032	22,101
Protective Services - COPS	Schedule A-5		2,255	2,255
Snow Removal Reserve	Schedule A-6	15,000	15,000	15,000
CAPITAL				
Gateway Plan Reserve	Schedule B-1	14,471	14,471	14,471
Fleet & Equipment Reserve	Schedule B-2	10,552	10,552	1,577
Parks , Recreation, and Culture	Schedule B-3	246,755	-	100,000
Protective Services - Fire Reserve	Schedule B-4	91,506	101,506	86,506
Sewer System Projects	Schedule B-5	176,396	199,990	225,273
Storm Water System Projects	Schedule B-6	62,580	81,173	101,456
Transportation Projects	Schedule B-7	486,000	488,215	509,765
Veterans Park Reserve	Schedule B-8	9,353	11,853	-
Water System Projects	Schedule B-9	287,018	310,612	345,156
TOTALS		\$ 2,324,783	\$ 2,138,943	\$ 2,323,235
Unrestricted Surplus			\$ 1,070,377	

**TOWN OF BON ACCORD
REQUEST FOR DECISION**

Meeting:	Regular Council Meeting
Meeting Date:	April 15, 2025
Presented by:	Jodi Brown, Town Manager
Title:	Regional Housing Needs Assessment
Agenda Item No.	7.3

BACKGROUND/PROPOSAL

During the Sturgeon Region Partnership Committee Meeting held on March 12th, 2025, the following motion was approved by the Committee:

“That the Sturgeon Regional Partnership member municipalities gather feedback from their Councils on the proposal to engage in a grant-funded regional housing needs assessment and report back at the next SRP meeting.”

At the April 1, 2025 RMC, Council resolved for administration to bring this item forward at the April 15, 2025 RMC.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

A regional housing needs assessment would support data-informed decision-making, planning for growth, equitable/affordable housing initiatives and appropriate resource allocation to meet future needs.

Once complete, the study may be used to support additional grant funding applications to address housing needs.

The intention of the regional collaboration group (SRP Committee) is to apply to the Alberta Community Partnership Program. This provincial grant program provides up to \$200,000 for regional collaboration and capacity building initiatives.

It is not clear if this is being done in conjunction with other public entities such as the Homeland Housing Foundation.

STRATEGIC ALIGNMENT

Value Statement: Collaboration

- Discussion is welcome from all levels of government, neighboring communities, residents and businesses in the Town, the place we call home.

Value Statement: Stewardship

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

Priority # 5: Collaboration

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

COSTS/SOURCES OF FUNDING

The Town's participation in this regional initiative would be contingent on grant funding to pay for the study.

RECOMMENDED ACTION

THAT Council endorse Bon Accord's participation in the regional housing needs assessment proposed by the Sturgeon Regional Partnership, contingent on securing grant funding.

OR

THAT Council does not endorse Bon Accord's participation in the regional housing needs assessment proposed by the Sturgeon Regional Partnership at this time.

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Meeting of Council
Meeting Date:	April 15, 2025
Presented by:	Jodi Brown, Town Manager
Title:	Alberta Community Partnership (ACP) Grant Agreement
Agenda Item No.	7.4

BACKGROUND/PROPOSAL

At the July 2, 2024 RMC:

*COUNCILLOR LARSON MOVED THAT the Town of Bon Accord supports the submission of a 2024/25 Alberta Community Partnership grant application in support of the Regional Transportation Network Plan project and is prepared to manage the grant project and related compliance requirements. There is no matching contribution required. **Carried resolution #24-292***

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The 2024/25 Alberta Community Partnership (ACP) Intermunicipal Collaboration conditional grant agreement (CGA) is attached. The CGA sets out the terms and conditions for grant funding, including project start and end dates, project scope, payment conditions (including the 25 per cent funding hold back), and reporting requirements. The CGA must be reviewed, signed, and dated by the Town's signing authority.

Administration is seeking Council's approval for Mayor Holden and Town Manager Brown to sign the agreement and proceed with the grant application process.

STRATEGIC ALIGNMENT

Priority #3: Infrastructure

- The Town of Bon Accord is maintaining and improving all infrastructure in a fiscally responsible manner.

COSTS/SOURCES OF FUNDING

N/A

RECOMMENDED ACTION (by originator)

THAT Council directs Mayor Holden and Town Manager Brown to sign the 2024/25 Alberta Community Partnership (ACP) Intermunicipal Collaboration conditional grant agreement (CGA) and proceed with the grant application process.

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Meeting of Council
Meeting Date:	April 15, 2025
Presented by:	Jodi Brown, Town Manager
Title:	Mayor Holden Motion: Local Procurement
Agenda Item No.	8.1

BACKGROUND/PROPOSAL

Mayor Holden brought forward a Notice of Motion at the April 1, Regular Meeting of Council regarding Local Procurement.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Mayor Holden's Notice of Motion is enclosed.

STRATEGIC ALIGNMENT

N/A

COSTS/SOURCES OF FUNDING

N/A

RECOMMENDED ACTION (by originator)

That Council direct administration to....

In response to current and possible upcoming tariffs, I, Mayor Brian Holden, propose a Notice of Motion to adopt the “Canada First” procurement practice that prioritizes local, provincial and national suppliers for purchases and services with a permissible variance in cost of up to 10% as per attached Lamont County RFD.



Town of Lamont
Tarrif Response.pdf

Thank You

A handwritten signature in black ink, appearing to be 'B. Holden', written over a faint circular stamp.

Mayor Brian Holden



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM: 4.6

MEETING DATE:
March 25, 2025

ITEM DESCRIPTION OR TITLE

Tariff Response

RECOMMENDATION

- **THAT** Council adopt a "Canada First" procurement practice that prioritizes local, provincial and national suppliers for purchases and services, with a permissible variance in cost of up to 10%.

BACKGROUND

This practice is in response to and alignment with Alberta's countermeasures regarding the trade tariffs being imposed and/or proposed by the US government. These tariffs have the potential to increase costs to the Town of Lamont when purchasing equipment, supplies, and services. The on/off nature of these tariffs has resulted in the Government of Alberta enacting a tariff response until questions regarding what goods and services could be affected have been adequately dealt with and the continued threats and unilateral imposition of tariffs in contravention of the Canada-United States-Mexico Agreement (CUSMA) has stopped.

The proposed action is to ensure that the Town procures all required goods and services from sources that are local, Albertan, Canadian, and/or from countries that Canada has a relationship or free-trade agreement that is being honored.

COMMUNICATIONS

Social media post illustrating Council's support of the provincial countermeasures.

IMPLICATIONS OF DECISION

Confirmation of origin of goods and services procured will need to be verified, and alternate, applicable suppliers may need to be researched and obtained.

FINANCIAL IMPLICATIONS

Potential increases in cost of goods and services procured, up to the 10% variance
Any cost impact exceeding \$5,000 for larger purchases or procurement will be brought to Council for final approval.

POLICY AND/OR LEGISLATIVE REFERENCES

Purchasing Policy #12-52

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Council Meeting
Meeting Date:	April 15, 2025
Presented by:	Jodi Brown, Town Manager
Title:	Council Remuneration Policy
Agenda Item No.	9.1

BACKGROUND/PROPOSAL

During the January 21st, 2025, Regular Council Meeting, Mayor Holden brought forward the following Notice of Motion:

As the Remuneration Policy is coming forward at the January 21st Regular Meeting of Council, I, Mayor Brian Holden propose a Notice of Motion regarding Per Diems for events that are planned such as Community Connects at the Town Community Hall and that Council is asked to attend. These are not meetings and generally last for 5 hours, plus, including set up and tear down. I'm looking for a discussion with Council and opinions on whether or not Council should receive Per Diems for these events. This would be a good meeting to have these discussions as we will be looking at the Remuneration Policy.

Council resolved to postpone this discussion until the Committee of the Whole meeting.
(RESOLUTION # 25-014)

A draft Council Remuneration Policy was brought forward to Council for discussion at the January 29 Committee of the Whole meeting.

At the March 18 RMC, Council resolved to bring back the policy to the March 26 Committee of the Whole meeting and to include childcare expenses as part of the policy discussion.

Council reviewed this policy at the March 26, 2025 Committee of the Whole meeting.

At the April 1, 2025 RMC:

COUNCILLOR BIDNEY MOVED THAT the Council Remuneration Policy be adopted without the in-town meeting per diems with the terminology changes as discussed AND FURTHER THAT Council direct administration to bring back the policy to the next Regular Council Meeting. *Carried resolution #25-151*

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration reviewed the Council Remuneration Policy to clarify payment of per diems for Board, Committee or Commission meetings that are unpaid by other entities and that are held in Town.

Secondly, the draft policy amendments include a provision for payment of per diems for Council Community Connections events that are longer than 4 hours.

As the policy draft has significant amendments, it would be difficult to redline. Hence, administration has included the current policy for comparison. In order to help show the amendments, note the following:

- A few clauses were added to reflect current practice and to improve wording to be more concise. These clauses are highlighted in red.
- Decision points are highlighted in yellow in the document.
- Notes are on the right-hand side bar to show clauses from the current policy that have been moved within the proposed draft policy.

Following the April 1, 2025 RMC, the following amendments were made:

- Removed duplicate definition of “Mayor” under “Councillor”
- Added definition of “Networking Event”
- Replaced all instances of “Council Member” with “Councillor” to align with the definitions.
- Section A Honourariums
 - 4. replaced “Chief Elected Officer” with “Council”.
- Section B Per Diems
 - 1. Reworded for clarification
 - 2. ii. Updated to reflect Council’s decision and removed redundant verbiage outlined in Schedule A
- Replaced all instances of “Council Community Connections” with “Meet Your Council”.
- Schedule A
 - Updated to reflect Council’s decision re: per diems and to refer to sections as opposed to the Schedule itself.
 - Updated sections I, II, and III to remove “in current policy”

STRATEGIC ALIGNMENT

Value Statement: Financial Stewardship

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

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

Annual Operating Budget: Council

RECOMMENDED ACTION

THAT Council approves the Council Remuneration Policy as presented.

OR

THAT Council approves the Council Remuneration Policy with the following amendments:
[list amendments].

OR

THAT Council directs administration to...

COUNCIL REMUNERATION**SECTION:** Council**DEPARTMENT:** Administration / Finance**COUNCIL APPROVAL DATE:** December 6, 2005**LAST REVIEWED BY COUNCIL:** January 21, 2025**PURPOSE AND INTENT**

The purpose of this policy is to establish the remuneration to be paid to elected officials.

POLICY STATEMENT

Council shall receive remuneration and reimbursement for expenses incurred while acting in an official capacity as an elected official for the Town of Bon Accord.

Members of Council shall receive compensation for their roles as elected officials via honorarium, per diem, and expenses.

Honorarium fees paid to Council shall be as follows:

1. \$20,136 per annum paid to the Chief Elected Official of the Town of Bon Accord for attending to and performing the duties and services of the Chief Elected Official, including but not limited to meeting with staff, dealing with and responding to the residents, Regular and Special Council meetings (including preparation for), Committee of the Whole Meetings, staff functions, and Town-related activities not specifically covered by per diem rates.
2. \$10,068 per annum paid to each Councillor of the Town of Bon Accord for attending to, and performing the duties and services of Councillor, including but

not limited to meeting with staff, dealing with and responding to the residents, Regular and Special Council meetings (including preparation for), Committee of the Whole Meetings, staff functions, and Town-related activities not specifically covered by per diem rates.

- a. Council members are obligated to notify the CAO/Town Office before the close of business on that day, or earlier if possible, if unable to attend any scheduled monthly meetings.
 - b. Council members who are absent from any scheduled monthly meeting without providing notification may be subject to a withholding of not more than 50% of their monthly honorarium, at the discretion of the Chief Elected Officer.
3. Per diems shall be paid including travel time (excluding travel, accommodations, and/or meals) for the following:
 - a. Attending events, seminars, conventions, retreats, and/or other meetings/events, and committees as sanctioned by Council located outside the Town of Bon Accord boundaries.
 - b. Town of Bon Accord Workshops: budget, strategic planning, etc.
 - c. Where the Committee/Board is otherwise not paying the elected official a per diem for attendance.
 - d. Per diem rates are to be as follows:
 - i. \$150.00 for a full day (four hours or more)
 - ii. \$75.00 for a half day
4. Intermunicipal Subdivision and Development Appeal Board Council remuneration
 - a. \$220 per day for a meeting over 4 hours in duration
 - b. \$110 per day for a meeting 4 hours or less in duration
5. A maximum per diem of \$300 per person shall be paid for any one day when

attendance at more than one activity occurs on that day.

6. Notwithstanding (5.), activities extending beyond a regular working day shall be included as part of a full day rate.
7. There will be no direct remuneration paid for any member of Council serving on Boards, Committees, or Commissions where remuneration is paid from another source.
8. Honorariums shall be considered for adjustment by Council after an administrative review of the annual AMSC Wage and Compensation Survey results have been received and any indicated changes in the Consumer Price Index.
9. Council members are eligible to claim meal costs while attending meetings within or outside the Town as per the receipted amount, up to a maximum of \$100 per day. When a receipt is not available, claims shall be limited to the following rates:
 - a. Breakfast \$15.00
 - b. Lunch \$20.00
 - c. Supper \$25.00
10. Spousal tickets, or expenses claimed for spouses (defined as “adult interdependent relationships”) shall be at the discretion of Council.
11. Mileage shall be paid at \$0.61/km.
12. See Schedule A for a listing of common types of activities and whether these are eligible for per diems or reimbursement.

Schedule “A”

Type of Activity	Per Diem Eligibility
Attendance at Town events i.e.: Volunteer Appreciation, Meet the Community, Family Day	No
Board/Committee/Commission Meetings where remuneration is paid from another source	No
Board/Committee/Commission Meetings where remuneration is not paid from another source (i.e.: Edmonton Salutes, NLLS)	Yes
Breakfast, Lunch or Dinner in Town (i.e.: Communities in Bloom Judging Day)	No
Breakfasts, Lunch or Dinners out of Town (i.e.: Mayor’s Breakfast in another community, regional dinners—except during conferences)	Yes
Budget Workshops, other Training, or Education Workshops (in or out of Town)	Yes
Community Services Advisory Board Meetings	No
Conventions and Conferences	Yes
Committee of the Whole Meeting	No
Council orientation sessions (in/or out of Town)	Yes
Council retreat/planning session (in/or out of Town)	Yes
Golf events	Yes
Library Board Meeting	No
Meetings with residents	No
Official meetings with other elected officials outside of Town	Yes

Official meetings with other elected officials in Town	No
Parades (other than Harvest Days)	Yes
Regular or Special Council Meetings (including Public Hearings)	No
Scheduled and non-scheduled meetings with the Town Manager	No
Signing of cheques and documents	No
Subdivision and Appeal Board	Yes

COUNCIL REMUNERATION

SECTION: Council

DEPARTMENT: Administration / Finance

COUNCIL APPROVAL DATE:

LAST REVIEWED BY COUNCIL:

POLICY STATEMENT

Councillors will receive honorarium, Per Diem, and Expense reimbursement for their official duties as elected officials of the Town of Bon Accord in accordance with this policy.

Members at Large appointed to the Intermunicipal Subdivision and Appeal Board by Council will receive Per Diems and Expense reimbursement in accordance with this policy.

PURPOSE AND INTENT

The purpose of this policy is to establish remuneration rates and policy statements governing Council remuneration.

DEFINITIONS:

“Council” means the members of Council including the Mayor and the Deputy Mayor of the Town elected pursuant to the provisions of the Local Authorities Election Act.

“Councillor” means a member of Council including the Mayor and Deputy Mayor.

“Councillor Expense” means the costs incurred by Councillors while carrying out their duties and responsibilities in public office.

“Council Meetings” means Regular, Special, Organizational or Committee of the Whole Meetings.

“Deputy Mayor” means the Councillor who is designated the Deputy Mayor pursuant to the Procedural Bylaw and Municipal Government Act.

“Honorarium” means an annual fee paid in monthly installments to Councillors for attendance at Council Meetings and any other Town business not specifically covered by per diems.

“Per Diems” are an allowance paid to Councillors for specific activities related to their role on Council that are not included in the honorarium fees.

“Mayor” means the Chief Elected Official for the Town.

“Members at Large” means the members-at-large appointed by each participating municipality to be a member of the Intermunicipal Subdivision and Appeal Board and does not include Councillors.

“Networking Event” means a gathering with a focus on networking, including, but not limited to, golf tournaments, Mayor’s Breakfasts, and webinar discussions with no curriculum/agenda.

“Town” means the municipal corporation of the Town of Bon Accord.

I. REMUNERATION RATES AND POLICY STATEMENTS:

A. Honorariums

- Honorariums for Council are established as follows:

Position	Honorarium Per Year	Paid over 12 months (less required deductions)
Mayor	\$20,136 per year	\$1678 per month
Deputy Mayor or Councillor, excluding the Mayor	\$10,068 per year	\$839 per month

- Cost of Living Allowance (COLA) shall be applied to honorariums January 01st each year as approved by Council in the annual operating budget.
- Councillors are required to inform the Town Manager as soon as possible if they are unable to attend any scheduled Council Meetings.
- Councillors who are absent from any scheduled monthly meeting without providing notification may be subject to a withholding of not more than 50% of their monthly honorarium, at the discretion of Council.
- Honorariums may be adjusted by Council after reviewing the Alberta Municipalities Association Wage and Compensation Survey and Consumer Price Index changes during budget discussions every two years.

6. Councillors may request additional tax deductions from monthly honorarium payments by written communication (email) to the Town Manager.

B. Per Diems:

1. Per Diem rates (not including Per Diems for Intermunicipal Subdivision and Appeal Board Members) are as follows:

Timeframe (including travel time)	Per Diem Rate
Two hours or less	\$37.50
Half Day (more than 2 hours up to 4 hours)	\$75
Full Day (4 hours or more)	\$150

1. Attendance at any eligible Per Diem activity in excess of 8 hours, except a Networking Event, will be paid a \$300 Per Diem.
2. Per Diem rates will be paid for the following activities if attendance or appointment has been approved by Council:
 - i. Training and Professional Development: Council Workshops, Orientation, Seminars, Courses, Webinars, Conferences or Conventions.
 - ii. Board, Commission, and Committee Meetings as outlined in **Schedule A**.
 - iii. Regional community events as approved by Council (including but not limited to parades, golf tournaments, or other special events hosted by other municipalities).
 - iv. Meet Your Council events that are a full day (4 hours or more).
 - v. Other events as approved by Council.
3. Intermunicipal Subdivision and Appeal Board Per Diems and expense reimbursement are established in **Schedule B**.
4. Per Diems will not be paid for Town or school event attendance except for Meet Your Council events that are 4 hours or more in length.
5. Councillors must submit Per Diem claims using the prescribed form as per **Schedule C**.

C. Councillor Expense Reimbursement:

1. Councillors may claim meal expenses up to \$100 per day, with receipts, for meetings held within or outside the Town and where meals are not provided.
2. Claims without a receipt are limited to:

Meal	Reimbursement
Breakfast	\$15
Lunch	\$20
Supper	\$25

3. Spousal tickets or expenses for spouses (defined as "adult interdependent relationships") are at Council's discretion.
4. Mileage shall be paid at \$0.61/km.
5. Parking expenses will be reimbursed with receipt.
6. The Town will book and pay for Councillor accommodation and flights in advance, as approved by Council.
7. Councillors must submit expense claims using the prescribed form and include receipts where possible as per **Schedule D**.

D. Expense and Per Diem Approval Policy Statements:

1. Per Diems and Councillor Expenses, excluding the Mayor, are approved by the Mayor and Town Manager as per this policy.
2. Per Diems and Councillor Expenses submitted by the Mayor are approved by the Deputy Mayor and the Town Manager as per this policy.
3. Council will decide appeals of non-payment of Per Diem or Councillor Expense claims.

Schedule A: Boards/Commissions and Committees

Council Board and Committee meetings are not eligible for Per Diems. External and Intermunicipal Board, Commission, and Committee meetings are eligible for Per Diems only as outlined in sections II and III, below.

I. Council Boards and Committees

Board or Committee (not Per Diem eligible)
Community Services Advisory Board
Veteran's Memorial Park Committee
Parks and Trails Committee
Joint Use Committee

II. External Boards, Commissions and Committees

Board, Committee or Commission (not eligible for Per Diems except as shown)
Rosieridge Waste Management Services Commission
Capital Region Northeast Water Services Commission
Arrow Utilities Commission
Bon Accord Library Board
Northern Lights Library System (per diem eligible)
Capital Region Assessment Services Commission
Edmonton Salutes Committee (per diem eligible)
Homeland Housing Board

III. Intermunicipal Boards and Committees

Committee, Board or Caucus (Per Diem eligible if not in Town)
Intermunicipal Collaboration Committee
Sturgeon Regional Emergency Advisory Committee
Municipal Emergency Advisory Committee

Sturgeon Region Partnership Committee
Intermunicipal Subdivision and Appeal Board
Northern Alberta Mayor's Caucus

Schedule B: Intermunicipal Subdivision and Appeal Board Remuneration

Councillors and Members at Large that have been appointed by Council as Intermunicipal Subdivision and Appeal Board (ISDAB) members shall be compensated for ISDAB meeting attendance as follows:

Length of Meeting	Remuneration Rate
Half Day (4 hours or less)	\$110
Full Day (more than 4 hours)	\$220

Councillor Expenses shall be reimbursed as per this policy and Members at Large will be eligible for the same expense reimbursement including mileage and meals.

Members at Large appointed to the ISDAB must complete the required training before serving on this board. The Town will cover the cost of any training fees for Members at Large and will pay Per Diems at the same rate as Councillor Per Diems for training and professional development.

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Council Meeting
Meeting Date:	April 15, 2025
Presented by:	Jodi Brown, Town Manager
Title:	Trees on Municipal Property Policy
Agenda Item No.	

BACKGROUND/PROPOSAL

The Town of Bon Accord has numerous trees on Town property and some trees located partially on Town property and private property.

This policy serves as a governance policy because it governs how the municipality handles its responsibilities for public trees, ensuring decisions are made responsibly, consistently, and in the public's best interest. Key components include: public accountability, regulation and oversight, sustainability and stewardship, risk management, financial management, framework for decision making, and ensures legal compliance.

Council reviewed this policy at the March 26, 2025 Committee of the Whole meeting.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The enclosed draft Trees on Municipal Property Policy outlines management of Trees on Municipal Property.

STRATEGIC ALIGNMENT

Value Statement: Collaboration

- Discussion is welcome from all levels of government, neighboring communities, residents and businesses in the Town, the place we call home.

Value Statement: Stewardship

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

Value Statement: Service Excellence

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

COSTS/SOURCES OF FUNDING

The annual operating budget includes an allocation of \$5,000 for annual tree maintenance.

RECOMMEDED ACTION

THAT Council approves the Trees on Municipal Property Policy as presented.

OR

THAT Council approves the Trees on Municipal Property Policy with the following amendments: [list amendments].

OR

THAT Council direct administration to...

TREES ON MUNICIPAL PROPERTY

SECTION: Administration

DEPARTMENT: Administration / Public Works

COUNCIL APPROVAL DATE: [date]

LAST REVIEWED BY COUNCIL: [date]

POLICY STATEMENT

The Town's urban forest assets provide community-wide benefits, including stormwater management, carbon absorption, air quality improvement, heating and cooling, beautification, wildlife habitat, connections to culture, and enhancements to quality of life and health. Therefore, to the greatest extent practical, the Town will prioritize preservation of existing trees and, wherever conditions permit, trees should be retained or replaced in the same locations.

PURPOSE

The purpose of this policy is as follows:

1. Prioritize the safety of residents of the Town of Bon Accord (the "**Town**") and the property of residents by creating a process with respect to inspection and mitigation of potential hazards or nuisances created by trees on the Town's property or straddling the Town's property.
2. Establish the process following an application by residents to work on border trees or boundary trees that are partially owned by the Town because they are located on the boundary of private property and the Town's property or that are entirely located on the Town's property, but overhang into private property (collectively, the "**Town's Trees**").
3. Establish the process for Town staff to assess the suitability of the location and manner of construction associated with Town led projects to prioritize the preservation and protection of the Town's Trees.

SCOPE

This Policy applies to all trees located on Town property or straddling the Town's property.

DEFINITIONS

"Arborist" means a person certified by a recognized professional organization such as (ISA – International Society of Arboriculture, UFN – Urban Forestry Network, or SMA – Society of Municipal Arborists).

"Infrastructure Department" means the department area including Public Works and Recreation.

"Infrastructure Manager" is the person responsible for the Town's Infrastructure Department or designate.

"Sturgeon County Fire Chief" is the person responsible for fire services in the Town of Bon Accord or designate.

"Town" means the municipal corporation of the Town of Bon Accord.

"Town Trees" means the trees located on municipal property or straddling the Town's property.

I. RESPONSIBILITIES

1. The management of Town Trees is the responsibility of the Town's Infrastructure Department under the direction of the Infrastructure Manager.
2. Any reference in this Policy to the Infrastructure Manager includes the designate or delegate of the Infrastructure Manager.

II. AUTHORITY TO PERFORM WORK

1. Only persons authorized by the Town Infrastructure Services Department are authorized to perform work on Town Trees.
2. Where the work is undertaken by the Town, it may only be performed by the Town's contractors, approved by the Town's Infrastructure Services Department.
3. Where the work is being undertaken by a resident, it may only be performed as authorized by the Infrastructure Manager.

III. MANAGEMENT OF TREES ON TOWN PROPERTY

1. The Town's priority is to retain trees on Town property where practical.
2. The Town's Trees shall be maintained in such a manner as to promote their general good health.
3. All pruning or removal of the Town's Trees shall be completed by Town staff or by contractors approved by the Infrastructure Manager.
4. The Town will endeavor to have all tree pruning completed using acceptable arboricultural practices and standards.
5. Topping of Town Trees is not considered an acceptable pruning practice with the following exceptions:
 - a. Where statutory clearance from overhead services is required and no other options are available.
 - b. Where a Town Tree has been previously topped and required re-topping to mitigate a safety concern.
6. No person may plant, remove, or otherwise undertake any activity that may affect the health and welfare of a Town Tree without first obtaining written permission

from the Infrastructure Manager (reference section 4 for application to remove or prune Town Trees).

IV. MAINTENANCE PRIORITIES: PRUNING

1. Within approved budget allocations, the Town will prioritize and carry out pruning or other maintenance on the Town's Trees based on the following, in order of priority:
 - a. Provide minimum clearance for roads, sidewalks, driveways, streetlights, traffic lights, public street signage or structures;
 - b. Manage risk and the safety of users of the Town's property and other adjacent properties;
 - c. Mitigate conflicts with adjacent municipal infrastructure; and
 - d. Maintain tree health and structural integrity and the overall form and structure appropriate for a tree's species.
2. If the removal or pruning of the Town's Trees does not accomplish one of these objectives, the Town will not consent to the pruning or removal of any of the Town's Trees except in extraordinary circumstances (reference section 4 for application to remove or prune Town Trees).

V. REMOVAL OF TOWN TREES

1. The Town may remove the Town's Trees at its own expense when:
 - a. An assessment by an Arborist determines that the tree is a high or extreme risk tree with an imminent likelihood of failure and the risk or likelihood of failure cannot be mitigated other than by removing the tree.
 - b. The tree is diseased, and the removal is necessary to prevent spread and for the protection of surrounding ecosystems.
 - c. The tree is endangering the stability or health of another, more desirable tree.
 - d. The tree is creating a hazard due to their location by interfering with sight lines for pedestrian or vehicular traffic or with street lighting.

- e. The tree is impeding the construction, installation or repair of a highway, utilities, drainage or a Town-owned facility and such problems cannot be mitigated by any other means; or
 - f. If the Town's Trees are in a high wildfire risk area and removal is required to mitigate wildfire hazard, as determined by the Sturgeon County Fire Chief and/or Arborist approved by the Town.
2. Emergency removal of Town Trees can be undertaken by the Town without notification.

VI. TREE PROTECTION DURING CONSTRUCTION

- 1. The Town's Tree's within or adjacent to a construction area must be protected during construction by:
 - a. Installing and maintaining tree protection fencing around the protected root zone of the Town's Tree or implementing alternative protective measures approved by the Infrastructure Manager.

VII. SHARED OWNERSHIP OF THE TOWN'S TREES

- 1. A resident requesting the pruning or removal of any of the Town's Trees must apply in writing (email or written submission) to the Infrastructure Manager to request the removal or pruning of the Town Tree.
 - a. The Town will not prune branches of Town Trees that extend onto private property.
 - b. A resident may only prune branches of Town Trees that extend onto private property with Town approval in accordance with section VII.1.
- 2. Applications for removal or pruning will be reviewed by the Infrastructure Manager.

3. Where the Town's Trees may be responsible for damage to private property or services, applicants will be required to outline their concerns or claims in writing to the Infrastructure Manager.
4. Where an applicant is alleging a nuisance or hazard, the applicant must establish that the nuisance or hazard is being created by the Town's Tree and that the proposed pruning (on Town Property only) or removal is the least impactful method of managing the nuisance or hazard.
 - a. The Town may require supporting documentation such as an Arborist report, at the resident's expense, approved by the Town.
5. The Infrastructure Manager will communicate in writing a decision to the applicant.
6. In all cases the Town retains absolute discretion to refuse pruning or removal of any Town Tree.
7. If the application for removal of a Town Tree is approved, the cost of removal of any of the Town's Trees that are jointly owned with another person will be shared in proportion to the amount of the base of the tree trunk situated on each property (as determined by a land survey) unless otherwise authorized by Council.
 - a. The applicant will be responsible for land surveyor fees to confirm the above information, or the cost may be shared 50/50 between the Town and the applicant.
8. The Infrastructure Manager will not permit removal or pruning of the Town's Trees for:
 - a. Aesthetics
 - b. Views
 - c. Shade
 - d. Size
 - e. Sunlight penetration

- f. Commercial signage
- g. Litter issues
- h. Wildlife issues

VIII. TREE REPLACEMENT

1. The Town will only replace Town Trees within budget allocations and staff capacity.

DRAFT

TOWN OF BON ACCORD
REQUEST FOR DECISION

Meeting:	Regular Meeting of Council
Meeting Date:	April 15, 2025
Presented by:	Jodi Brown, Town Manager
Title:	Elected Officials Orientation and Training: Post Election 2025
Agenda Item No.	10.1

BACKGROUND/PROPOSAL

At the March 12, 2025 meeting of the Sturgeon Region Partnership Committee, Sturgeon County proposed a collaborative approach to deliver a Regional Orientation session for elected officials following the 2025 municipal election.

The Town of Bon Accord has participated in these regional orientation sessions in the past.

Regional sessions provide valuable opportunities for elected officials to build relationships, share knowledge, and strengthen intermunicipal collaboration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Town has recently approved participation by all Council members in the *Elected Officials Education Program (Muni 101)* following the 2025 municipal election. This course fulfills the orientation training requirements outlined in the Municipal Government Act (MGA) for newly elected officials.

In addition to this formal training, the Town Manager will deliver an internal orientation session tailored specifically for elected officials in the Town of Bon Accord.

As part of the regional training component, there will also be a full-day orientation session led by Ian McCormack, a Certified Management Consultant with Strategic Steps Inc. Mr. McCormack is an experienced municipal consultant who has facilitated municipal orientations in the past.

Benefits of Regional Orientation:

Participating in this regional session offers the added value of networking and collaboration with elected officials from across the region, fostering stronger intermunicipal relationships and shared learning.

STRATEGIC ALIGNMENT

Training for elected officials supports all areas of the Strategic Plan.

COSTS/SOURCES OF FUNDING

Annual Operating Budget: \$1500

Additional Per Diem and Mileage costs may need to be added in the final budget approval process.

Per Diems: \$150 full day rate per Councillor = \$750

Location: TBA (mileage costs unknown).

RECOMMENDED ACTION (by originator)

THAT Council directs administration to confirm the Town of Bon Accord's participation in the regional elected official's orientation training at a cost of \$1500.

OR

THAT Council directs administration to advise Sturgeon County that the Town of Bon Accord elected officials will not participate in the regional orientation this year.

TOWN OF BON ACCORD

Mayor Report – for period March 12 – April 9, 2025

March 12, 2025	Attended Sturgeon Regional Partnership Meeting in Morinville
March 18, 2025	Chaired Regular Meeting of Council
March 19, 2025	Attended Community Services Advisory Board Meeting
March 26, 2025	Attended Committee of the Whole Meeting. We discussed Annual Policing Priorities, Developer Outreach, Trees on Municipal Property Policy and Council Remuneration Policy.
April 1, 2025	Chaired Regular Meeting of Council
April 9, 2025	Attended Coffee With a Cop. Other than Jay, Councillor Bidney, Deputy Mayor Larson and myself, there were no other attendees. This gave us an opportunity to have some good conversation with Sergeant Mike Fabrerro.

Brian Holden
Mayor, Bon Accord

TOWN OF BON ACCORD

Deputy Mayor Report March 12 - April 08, 2025

March 18,2025	Attended Regular Meeting of Council
March 24,2025	Attended the Capital Regional Northeast Water Service Commission board meeting. Making progress according to our mandate.
March 26, 2025,	Attended Committee of the whole
March 28, 2025,	Attended Agenda Committee Meeting.
April 01, 2025, April 02, 2025	Attended Regular Meeting of Council Attended VIRTUAL: Towns East Zone Meeting and ABmunis CEO Outreach discussions on 1)Trends in provincial transfers, downloading, municipal revenues, the infrastructure deficit 2) pursuing initiatives related to access to healthcare, policing, housing, FCSS funding 3) involved in various initiatives from water conservation planning to wildfire prevention 4) Elected Officials Education Program Munis 101 courses
April 04, 2025,	Redwater Mayor's Breakfast. This has always been a great opportunity to support our neighbors and take this opportunity to network and connect with fellow attendees throughout the event. It was great when they talked about some of their water line replacement and problems that arose and how they dealt with them.
April 08, 2025,	Attended (SREMP)Sturgeon Regional Emergency Management Partnership Committee Invitation to Observe the Regional Exercise. Did a tour of the facility, where I had the opportunity to observe both functions operating concurrently, just as they would in a real emergency everybody should go to one of these. This was a great opportunity and the folks from the Sturgeon Regional Emergency Management Partnership Committee and their Volunteers did a great job. I feel secure with the cooperation and dedication of these folks.

Timothy Larson
Deputy Mayor
Town of Bon Accord

TOWN OF BON ACCORD*Councillor Report – for March 11 to April 9, 2025*

- March 18, 2025 Attended the Regular Meeting of Council
- March 26, 2025 Attended the Committee of the Whole Meeting
- March 27, 2025 Attended the Homeland Housing Board Meeting
Homeland Housing has become a partner organization with the Safe Spaces Initiative. The Safe Spaces Initiative is a province-wide proactive response to address elder abuse by providing temporary housing up to three months for older adults who choose to leave abusive situations. By offering a haven, individuals can have the time and space they need to regroup and plan their next steps in a supportive environment. The program focuses on older adults in rural, remote, and Indigenous communities.
AHS restructuring will cause many changes in the housing industry.
- March 28, 2025 Attended Arrow Utilities Commission meeting virtually due to road conditions.
Audit findings were presented. Arrow received a clean audit.
The warm weather we experienced in March has led to high flows being received at the plant. There was a discussion about how each municipality needs to have a robust wet weather strategy. Essentially stormwater is not part of wastewater however there is a component derived from infiltration of the sewer pipes. Treatment of ammonia has been challenging this spring.
- April 2, 2025 Listened to Ab Munis Towns East Zone Meeting via webinar.
- April 4, 2025 Attended the Redwater Mayors' Breakfast.
Mayor McRae related the difficulties the Town of Redwater encountered last summer during replacement of a sewer pipe. He also talked about putting up signs for projects stating the cost of the project and where the funds are coming from (grants, reserves, debentures, etc.).
- Attended the Transportation and Infrastructure Committee Meeting with Minister Nally.
Minister Nally was ill and the committee discussed his notes from the last meeting. Kristina took notes and will forward to Dale. There were more discussions about "dangerous" intersections including Hwy 28/37 and Hwy 28/Range Road 224 (Opal Road). Next meeting will be in June.

TOWN OF BON ACCORD
Councillor Report – for period March 12-April 8, 2025

<i>March 18</i>	<i>Attended Regular Meeting of Council</i>
<i>March 26</i>	<i>Attended Committee of the Whole</i>
<i>March 27</i>	<i>Attended EOEP Councils Role in Public Engagement</i>
<i>March 28</i>	<i>Attended Edmonton Salutes Meeting</i>
<i>April 1</i>	<i>Attended Regular Council Meeting</i>
<i>April 3</i>	<i>Attended EOEP Councils Role in Public Engagement session 2</i>

Note:

Councillor
Lacey Laing
Town of Bon Accord

TOWN OF BON ACCORD
March 12 – April 9, 2025

- March 18 Regular meeting of council.
- March 26 Committee of the whole meeting.
- April 1 Regular meeting of council.

Note:

Tanya May
Councillor
Town of Bon Accord

Nicole Paproski

From: Nicole Paproski
Sent: Friday, April 4, 2025 11:41 AM
To: Nicole Paproski
Subject: FW: Special Invitation May 15th

From: David McRae <dmcrae@redwater.ca>
Sent: Friday, March 28, 2025 3:59:46 PM
To: ctremblay@legal.ca <ctremblay@legal.ca>; Alanna Hnatiw <ahnatiw@sturgeoncounty.ca>; Brian Holden <bholden@bonaccord.ca>; dyushchyshyn@gibbons.ca <dyushchyshyn@gibbons.ca>; simon.boersma@morinville.ca <simon.boersma@morinville.ca>
Subject: Special Invitation May 15th,

Hello everyone,

I would like to take this opportunity, on behalf of myself and Council, to invite each of you, your council and your CAO to a BBQ on May 15th, 2025 at 5:30 pm at Pembina Place. The BBQ will be hosted by Redwater and will be in celebration of the four year term we are closing out, the arrival of BBQ season and the 75th anniversary of the Town of Redwater. There is no cost, no agenda, no voting just an opportunity for everyone to touch base, talk about the years behind and the plans ahead. Please RSVP with anticipated numbers and any dietary restrictions to me by the 9th of May and we look forward to seeing everyone then.

Dave McRae, Mayor
Town of Redwater



40
YEARS

*Of Dedication, Excellence, and
Innovation*

YOU'RE INVITED!

WHAT: ARROW Utilities' 40th Anniversary Celebration

DATE: June 12, 2025

LOCATION: ARROW Utilities (23262 Township Rd 540)

ITINERARY: 2:00 Open House begins

4:30 Official Remarks

5:00 Meal served

8:00 Event concludes



**NOTE: THIS IS AN OUTDOOR EVENT.
PLEASE DRESS ACCORDINGLY!**