

A Regular Council Meeting of the Town of Bowden to be held in Council Chambers,  
at 2101 – 20 Avenue, Bowden, on Monday 23 October commencing  
immediately following the MPC Meeting scheduled for 7:00pm.

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| <b>1. CALL TO ORDER</b>  |  |
| <b>2. ADDITIONS / DELETIONS TO THE AGENDA &amp; ADOPTION OF THE AGENDA</b>   |  |
| <b>3. ADOPTION OF PREVIOUS MINUTES</b><br>October 10, 2023, Regular Council Meeting.   | <b>Pages</b><br><br><b>2 - 5</b>                   |
| <b>4. PUBLIC HEARING</b><br>None scheduled.  |  |
| <b>5. DELEGATIONS</b><br>Irv Heide, Patrol Manager, Red Deer County Protective Services  |  |
| <b>6. BUSINESS ARISING FROM PREVIOUS MINUTES</b><br>6.a Bowden Hotel<br>6.b Community Standards Bylaw<br>6.c Revision to Land Use Bylaw<br>6.d Letter of thanks to MLA Nathan Cooper<br>6.e Letter of request to Minister Devin Dreeshen | <b>6</b>   |
| <b>7. BYLAWS &amp; POLICIES</b><br>No item.  |  |
| <b>8. NEW BUSINESS</b><br>8.a Deputy Mayor – Oath of Office<br>8.b Emergency Advisory Committee Meeting<br>8.c Bowden Library Budget – Local Appropriation request<br>8.d Parkland Regional Library System 2024 Per Capita Requisition   | <b>7 - 14</b>                                      |
| <b>9. FINANCIAL</b><br>9.a Appointment of Auditor (BDO Canada LLP)<br>9.b Operating Revenue & Expenditures Report YTD 2023   | <b>15 - 17</b><br><b>18 - 21</b><br><b>22 - 31</b> |
| <b>10. CORRESPONDENCE</b><br>No items of correspondence received.  |  |
| <b>11. REPORTS</b><br>11.a CAO's Report.<br>11.b Council Committee Reports.<br>11.c Society & Other Reports.   | <b>32</b><br><b>33 - 46</b>                        |
| <b>12. MEETING ADJOURNMENT</b>   |  |



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**Town of Bowden – Regular Council Meeting  
held on Tuesday October 10, 2023  
at Town of Bowden Council Chambers.**

## **MINUTES**

### **1. CALL TO ORDER**

Mayor Robb Stuart called the meeting to order at 7:00pm.

<b>PRESENT</b>	Mayor	Robb Stuart	(Chair)
	Councillor	Sandy Gamble	
	Councillor	Marie Flowers	
	Councillor	Wayne Milaney	
	Councillor	Paul Webb	
	Councillor	Deb Coombes	
	Councillor	Randy Brown	

<b>ADMINISTRATION</b>	CAO	Rudy Friesen	(Recorder)
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### **2. ADDITIONS / DELETIONS TO THE AGENDA & ADOPTION OF THE AGENDA**

#### **Motion 2.a**

Moved by Councillor Randy Brown that Council adopts the agenda as presented.

**MOTION CARRIED UNANIMOUSLY**

### **3. ADOPTION OF PREVIOUS MINUTES**

#### **Motion 3.a.**

Moved by Councillor Sandy Gamble that Council adopts the September 25, 2023, Regular Council Meeting Minutes as presented.

**MOTION CARRIED UNANIMOUSLY**

### **4. PUBLIC HEARINGS**

There were no public hearings.

### **5. DELEGATIONS**

There were no delegations.

### **6. BUSINESS ARISING FROM PREVIOUS MINUTES**

#### **Agenda item 6.a Bowden Hotel**

An update was provided to Council as part of the CAO's Report (Agenda item 11.a).

#### **Agenda item 6.b Urban Chicken Proposal**

Administration stated that more information was being requested in order that a further proposal / report can be submitted to Council at a later date.

#### **Agenda item 6.c Community Standards Bylaw**

CAO Rudy Friesen stated that given the amount of feedback received at the Council Open House more time is now needed for Council to prepare the next draft of the Community Standards Bylaw.

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**Agenda item 6.d Revision to Land Use Bylaw**

The CAO confirmed that the date for a public hearing for the proposed revision to the Land Use Bylaw is set for the RCM of 14 November.

**Motion 6.a** moved by Councillor Wayne Milaney that Council accept all items of business arising as information.

**MOTION CARRIED UNANIMOUSLY**

**7. BYLAWS & POLICIES****Agenda item 7.a Council Committee Bylaw 06 / 2023.**

Administration submitted an amended version of the Council Committee Bylaw incorporating the changes requested by Council after passing second reading of the bylaw. These were minor amendments (correction of spelling error and rewording of one provision for clarity purposes).

**Motion 7.a** moved by Councillor Deb Coombes that Council give third and final reading to Council Committee Bylaw 06 / 2023.

**MOTION CARRIED UNANIMOUSLY**

**8. NEW BUSINESS****Agenda item 8.a Fortis Alberta Electric Distribution Fee for 2024**

Administration provided Council with details relating to the Fortis Alberta Electric Distribution Fee rate.

The current rate is 15% this remaining unchanged since January 1, 2017.

**Motion 8.a** moved by Councillor Marie Flowers that Council maintains the Fortis Alberta Electric Distribution Fee rate at 15% for calendar year 2024.

**MOTION CARRIED UNANIMOUSLY**

**Agenda item 8.b RCMP Regimental Ball**

Administration requested confirmation from Council the names of those attending the event.

There was no motion made regarding agenda item 8.b

**Agenda item 8.c Bowden Christmas Party**

Administration requested that Council confirm their intentions regarding this event.

**Motion 8.b** moved by Councillor Randy Brown that the Town purchase 1 (one) table for Council for the Christmas Dine & Dance event to be held on Saturday December 2<sup>nd</sup> at the Paterson Community Centre.

**MOTION CARRIED UNANIMOUSLY**

**Agenda item 8.d Bowden Golf Course Sponsorship**

Administration informed Council that the three-year hole sponsorship agreement was due for renewal at the end of 2023. A new three-year agreement was submitted as a request for decision.

**Motion 8.c** moved by Councillor Sandy Gamble that the Town renews the three-year sponsorship agreement with the Bowden Golf Course for a total sum of \$892.50.

**MOTION CARRIED UNANIMOUSLY**

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**9. FINANCIAL****Agenda item 9.a Expanded Scope of Admin Capital Project**

Administration submitted to Council detailed costing regarding the Administration Building upgrades (this being a part of the 2023 Capital Budget).

It was reported that the actual project costs to date were substantially less than estimated. Administration therefore requested that additional funds be allocated for a proposed upgrade of the audio / visual equipment within Council chambers.

**Motion 9.a** moved by Councillor Paul Webb that Council approves the inclusion of audio / visual upgrades to the Council chamber as an additional item to the 2023 Administration Building Capital Upgrades, provided that the cumulative project total does not exceed the currently approved budgeted total of \$30,000.

**MOTION CARRIED**

**10. CORRESPONDENCE****Agenda item 10.a Central Alberta Economic Partnership Newsletter**

Administration provided Council with an update on news and forthcoming projects by CAEP.

**Motion 10.a** moved by Councillor Marie Flowers that Council accepts the submitted item of correspondence as information.

**MOTION CARRIED UNANIMOUSLY**

**11. REPORTS****Agenda item 11.a CAO's Report**

In addition to the submitted written CAO's report additional information was provided to Council verbally by the CAO as follows:

**Item 11.a (6)**

CAO Rudy Friesen reported to Council that he and Mayor Robb Stuart and Councillors Paul Webb and Deb Coombes had met in person earlier that day with Deputy Commissioner Curtis Zablocki (Commanding Officer of Alberta RCMP).

This was in response to a matter raised at the Alberta Municipalities Conference by Mayor Robb Stuart regarding the matter of provincial police funding.

The outcome of the meeting that day was that Deputy Commissioner Curtis Zablocki agreed to provide Council with a written report on the Alberta RCMP Police Funding Model.

**Item 11.a (7)**

CAO Rudy Friesen reported to Council that he would provide a letter of thanks to MLA Nathan Cooper, Speaker of the Legislative Assembly of Alberta for providing a tour of the Parliament Assembly buildings in Edmonton.

**Item 11.a (8)**

CAO Rudy Friesen reported to Council that he would contact Minister Devin Dreesen to request an update to be given to Council on local transportation and economic activities.

**Agenda item 11.b Council Committee Reports**

No reports submitted.

**Agenda item 11.c Society & Other Reports**

No reports submitted.

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**Motion 11.a** moved by Councillor Wayne Milaney that Council accepts the submitted CAO's report as information.

**MOTION CARRIED UNANIMOUSLY**

**12. MEETING ADJOURNMENT**

**Motion 12.a** Moved by Councillor Marie Flowers at 7:46pm to adjourn the meeting.

**MOTION CARRIED UNANIMOUSLY**

**Meeting Adjourned**

**Minutes signed by:**

\_\_\_\_\_  
**Mayor**  
**Robb Stuart**

\_\_\_\_\_  
**CAO**  
**Rudy Friesen**

<b>Regular Council Meeting:</b> October 23, 2023.	<b>Agenda Item:</b> 6.a / 6.b / 6.c / 6.d / 6.e
<b>Prepared by:</b> Arno Glover	<b>Approved By:</b> CAO
<b>Report Type:</b> Information	<b>Attachment(s):</b>

Matters arising from past minutes are provided below – updates are highlighted in red.

**Content:****6.a Bowden Hotel**

There is no further update on the Bowden Hotel.

**6.b Community Standards Bylaw**

Council continues to work on updating the Community Standards Bylaw based on feedback received from residents at the October 4<sup>th</sup> Council Open House.

**6.c Revision to Land Use Bylaw**

Council passed first reading of the proposed revision to the Land Use Bylaw on September 25<sup>th</sup>. A public hearing day is set for Tuesday November 14, 2023.

**6.d Letter of Thanks to MLA Nathan Cooper.**

The CAO has written a letter of thanks to MLA Nathan Cooper, speaker of the Legislative Assembly of Alberta thanking him for providing a tour of the Parliament Assembly Buildings in Edmonton.

**6.e Letter of Request to Minister Devin Dreeshen.**

The CAO has written a letter of request to Minister Devin Dreeshen requesting an update to be provided to Council on local transportation and economic activities.

To date a response has not been received.

<b>Regular Council Meeting:</b> October 23, 2023.	<b>Agenda Item:</b> 8.a / 8.b / 8.c / 8.d
<b>Prepared by:</b> Arno Glover	<b>Approved By:</b> CAO
<b>Report Type:</b> Information / RFD	<b>Attachment(s):</b> 1 Deputy Mayor – Official Oath of Office 2 Bowden Library Budget 2024 3 Parkland Regional Library Budget Notes 2024

## Content:

### 8.a Appointment of Deputy Mayor

#### (i) Legislative Requirement

As per the requirements of section 152 of the Municipal Government Act Council must appoint a Deputy Chief Elected Official,

#### ***Deputy and acting chief elected officials***

- 152(1)** A council must appoint one or more councillors as deputy chief elected official so that
- (a) only one councillor will hold that office at any one time, and
  - (b) the office will be filled at all times.
- (2)** A deputy chief elected official must act as the chief elected official
- (a) when the chief elected official is unable to perform the duties of the chief elected official, or
  - (b) if the office of chief elected official is vacant.

#### (ii) Deputy Mayor Schedule

The current schedule as approved at the Council Organization Meeting of October 25, 2021, is provided below.

The Deputy Mayor's List for 2021 to 2025 is as follows:

Deputy Mayor List & Schedule 2021 to 2025	
Name	Term
Councillor Paul Webb	November 8, 2021 to June 27, 2022
Councillor Wayne Milaney	June 28, 2022 to February 27, 2023
Councillor Sandy Gamble	February 28, 2023 to October 23, 2023
Councillor Deb Coombes	October 24, 2023 to June 24, 2024
Councillor Marie Flowers	June 25, 2024 to February 24, 2025
Councillor Randy Brown	February 25, 2025 to October 27, 2025

#### (iii) Recommended Action

That Councillor Deb Coombes takes the oath of office for Deputy Mayor for the period from October 24, 2023, to June 24, 2024.

**8.b Emergency Advisory Committee Meeting**

The terms of reference for the Emergency Advisory Committee as documented within the Council Committee Bylaw state that the committee will hold a meeting as a minimum once every 12 months.

To date in calendar year 2023 the committee has not met.

Administration requests that Council determine a convenient date for a meeting to be held.

**Notes:**

- i. membership of this committee is "all council members",
- ii. the Director of Emergency Management is the CAO.

**8.c Bowden Library Budget and Funding 2024****(i) Legislative Requirement**

As per section 8 of the Libraries Act municipal libraries must submit (prior to December 1) their budget along with an estimate of the money required during the ensuing fiscal year to operate and manage the library.

The estimate is formally known as the local appropriation and is that part of the operational funding that is provided for from local tax dollars for the delivery of library services.

**(ii) Action Required**

Council must approve by resolution the amount of the local appropriation requested by the library board.

Council does not have the authority to approve the Library Boards' budget.

If the requested appropriation is not provided for in full it is the responsibility of the Library Board to adjust their budget to reflect the funding situation.

**(iii) Comparative 2023 to 2024**

The Library Board has requested a Local Appropriation of \$10283.50 for 2024.

In 2023 the appropriation was \$8288.51. This therefore represents an increase of \$1994.99 for 2024 over 2023.

**(iv) Notes:**

In 2023 Red Deer County for the first time provided the Town with a \$1500.00 grant under the Municipal Recreation, Culture & Library Funding Agreement.

In 2023 this grant was used to offset the cost of the new illuminated sign for the Library building.

**Suggested Motion**

Motion by Councillor \_\_\_\_\_ that Council approves the Local Appropriation requested by the Library Board of \$10283.50 for the year 2024.

**8.d Parkland Regional Library System – 2024 Per Capita Requisition.**

Administration has received a copy of the Parkland Regional Library System proposed budget for 2024.

Highlighted on the attached budget notes is a statement that the municipal per capita requisition will increase to \$9.18 (up from \$8.75).

In 2022 PRLS required a response by Council approving the municipal per capita requisition.

To date Administration has not received a written request from Parkland Regional Library System for 2023 but have included this item in the current RCM agenda for Council discussion.

**Suggested Motion:**

Motion by Councillor \_\_\_\_\_ that Council accepts or rejects the proposed increase in the municipal per capita requisition from \$8.75 to \$9.18.

**or**

**Suggested Motion:**

Motion by Councillor \_\_\_\_\_ that Council accepts the Parkland Regional Library System proposed budget proposals for 2024 as information.

# OFFICIAL OATH OF OFFICE

## Town of Bowden

**Deputy Mayor**

October 24, 2023, to June 24, 2024

*Councillor Deb Coombes*

I, Deb Coombes, swear that I will diligently, faithfully and to the best of my ability execute according to law the office of Deputy Mayor for the Town of Bowden, So Help Me God.

Signed \_\_\_\_\_

Dated \_\_\_\_\_

Sworn before me at the Town of Bowden in the Province of Alberta this 23<sup>rd</sup> day of October 2023.

**Robb Stuart, Mayor Town of Bowden**  
Term Expires October 27, 2025

**BOWDEN**

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## Bowden Library Budget 2024

## Income

07 · Local Appropriation (Town)	10,283.50
08 · Prov. Library Operating Grant	17,483.00
12 · Cash Tsfr. Reg. Lib. System	15,321.50
17 · Donations & Fundraising	2,675.00
21 · Other Service Rev (Print/Copy)	60.00
23 · Interest	10.00

Total Income	<u>45,833.00</u>
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## Expense

STAFF Wages, honoraria, wcb	40,900.00
43 · Leg Fees, Bk Chgs, Refs, Deps - Other	60.00
44 · Library Supplies	200.00
45 · Association Memberships	55.00
47 · Programs	2,770.00
48 · Printer Ink & supplies	200.00
53 · Insurance	1,348.00
54 · Janitorial & Maintenance	100.00
66 · Furniture & Equipment	200.00

Total Expense	<u>45,833.00</u>
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<u>0.00</u>
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### **Speaking Notes for PRLS' 2024 Budget**

- Generally speaking, PRLS budgets are prepared with conservative estimates. Revenue is estimated at its minimum level and expenditures are estimated at their maximum level.
- For 2024, there is a 43-cent increase to the municipal per capita requisition to \$9.18. This increase was mandated by the Parkland Executive Committee at their March 16<sup>th</sup> meeting.
- For calculating the municipal levy for 2023, Parkland will be using the Alberta Population Projections supplied by the Office of Statistics and Information at Alberta Treasury Board and Finance.
- The budget was based on information from the PLSB and built around the assumption that the government of Alberta operating grant will remain at \$4.75 per capita and based on 2019 population statistics. Likewise, staff assume the rural library services grant will remain at \$5.60 per capita and based on 2019 population statistics.

#### **Points within the budget to note include:**

- Within the expense lines of Parkland's budget, eighteen lines saw increase, four saw decreases, and sixteen remained the same.
- Most expense lines of the budget remain stable, with increases reflecting inflationary costs.
- The Computer Maintenance, Agreements, Software Licenses line (2.3) has increased due to increased software costs. Parkland provides software for all public library computers in addition to our own headquarters.
- Originally created in 2022 as a budget line item worth \$35,835, the Cooperative Collection Fund (line 2.4) is provided to give Parkland staff funds for the purchase of physical materials (e.g., books, DVDs) to augment the collections of member libraries. By using interlibrary loan and collection assessment data, Parkland has been targeting spending so member library collections are supplemented to reflect patron needs. Generally speaking, the materials purchased are available in other library systems in Alberta but not within Parkland. For 2023, the collection was funded by reserves in the amount of \$35,000. However, to be sustainable, this collection has been added back into the budget at the reduced amount of \$30,000.
- For 2024, the staff salary and benefits lines (3.9 and 3.10) have received a cost-of-living adjustment and step increment in accordance with Parkland's Cost of Living and Compensation policy. Staff received COLA increases in 2022 and 2023, but no step increases.
- Parkland is also planning a number of purchases funded partially from reserves. For 2024 these include:
  - The purchase for computer hardware from the Technology Reserve estimated to be valued at \$282,100. This includes computers for libraries, Parkland HQ and possibly the replacement of Fortigate devices in member libraries which are necessary to connect libraries to the SuperNet.

**Other points to note:**

- Included within the budget is a document comparing the amount of requisition/municipal levy to items of direct financial benefit to member libraries. Based on budgeted amounts, an equivalent of 95% of the 2024 levy is returned to member libraries in tangible form. This return is before considering services provided by Parkland or the costs of running the Parkland system headquarters.
- If municipalities wish to view their own municipal return on investment, they can be found at the following URL: <https://www.prl.ab.ca/about-us/return-on-investment-2022>
- Provincial grants amount to approximately 43.3% of PRLS' total income.
- Parkland held the municipal requisition at \$8.55 per capita for three consecutive years with an increase in 2023 to \$8.75 per capita to deal with inflationary pressures.

**PARKLAND REGIONAL LIBRARY SYSTEM****Proposed 2024 Budget**

	Present Budget 2023	Proposed Budget 2024
TOTAL Income	3,597,800	3,828,179
TOTAL Support Materials & Services Direct to Libraries	1,329,492	1,418,460
TOTAL Cost of Services	2,268,308	2,409,719
TOTAL Expenses (library materials & cost of service)	3,597,800	3,828,179
Surplus/Deficit	0	0
AMOUNT PER CAPITA REQUISITION	8.75	9.18

<b>Regular Council Meeting:</b> October 23, 2023.	<b>Agenda Item:</b> 9.a / 9.b
<b>Prepared by:</b> Arno Glover	<b>Approved By:</b> CAO
<b>Report Type:</b> RFD	<b>Attachment(s):</b> 1. BDO Engagement Letter October 16, 2023 2. Operating Revenue & Expenditures Report

### 9.a BDO Canada LLP

#### Legislative Requirement

As per section 280(1) of the MGA an auditor must be appointed by Council resolution.

#### BDO Engagement Letter

Administration recommends to Council that with reference to the BDO Engagement Letter dated October 16, 2023, that the Town contracts with BDO Canada LLP for auditing services for financial year ending December 31, 2023.

#### Notes:

BDO Canada LLP have been the appointed auditor to the Town of Bowden since 2008.

The estimated audit fee of \$28000.00 for 2023 is similar to that quoted for financial year 2022.

#### Recommended Motion

Motion by Councillor \_\_\_\_\_ that Council appoints BDO Canada LLP of:

179D Leva Avenue,  
Suite 100,  
Red Deer, Alberta, T4E 1B9,

as the auditors of the Town of Bowden for financial year ended December 31, 2023, for the estimated audit fee as detailed in page 3 of the engagement document (attached).

### 9.b Operating Revenue & Expenditures Report

#### Purpose

To provide Council with financial performance information.

Attached is the YTD Operating Revenue & Expenditures Report for Qtr ending September 30, 2023.

Administration requests that Council review and approve the report by resolution.

#### Background

The operating statement provides an analysis of actual financial results for the first 3 quarters of 2023 with analysis against planned budgeted forecasts.

Administration has reviewed the information presented and believes that the report presents a true representation of the financial affairs to date.

**Notable Observations****Revenues**

- i. Tax revenues are greater than budget by a sum of \$95281.00.  
At the time of the budget preparation actual increases in property assessments values were unknown and could not therefore be fully determined.  
A 1% increase in property tax rates was factored into the 2023 Operational Budget in accordance with Council resolution.
- ii. Administrative Revenues "misc income" shows an unbudgeted amount of \$6560.00 this being a refund received from Fortis reference the streetlights capital project.
- iii. Administrative Revenues "other income" shows an unbudgeted amount of \$4124.48 this being funds received from the Bowden Event Centre as a contribution to the Emergency Management capital project.
- iv. Utility revenues (water / sanitary / recycling) are in line with YTD budgeted forecasts (75%)
- v. Land Revenues "rental income" is at 81.53 YTD. This is advertising income from Pattison Signs.
- vi. Total budgeted revenues for 2023 from Red Deer County amount to \$125046.00. A remittance of \$126546.00 was received by the Town in July. An amount greater than budgeted forecast of \$1500.00 was received for museum use.
- vii. FCSS Revenues are still awaiting a final payment of \$5455.00 from the City of Red Deer.
- viii. Other Income (Economic Development) is principally newsletter advertising revenues (currently 44% of budget YTD)
- ix. YTD Total Operating Revenue stands at 96.06% of budget.

**Expenditures**

- i. Employment expenses are generally in line with budget across all departments at approximately 80% at the three-quarter point of the year.
- ii. Council (Contribution to Organization) is the annual donation in support of the Ag Society.
- iii. Administration (Membership and Conference Fees) currently is at 407.25%. This is a result of the CAO's attendance and registration fees for numerous events, conferences, and seminars.
- iv. Administration (Website) is at 24.71% of budget. An invoice for website support and hosting has not yet been received from All-Net.
- v. Public Works (Equipment & Maintenance) for the Bobcat and the Ford F550 exceed budgeted predictions. Annual maintenance costs were underestimated in these areas.
- vi. Roads (Street Sweeping) – invoiced cost for this work have not yet been received.
- vii. Roads (Snow Removal) – this work was completed in early 2023 by public works without outside contractor assistance.
- viii. Water (Equipment Repairs & Maintenance Reservoir) exceeds budget by \$6140.85. While the budget includes provision for scheduled planned maintenance work it does not include any provision for any unplanned / emergency / engineering consultancy work. The majority of the year-to-date cost is attributed to engineering consultancy work.
- ix. Water (General Repairs & Maintenance) provides a budget for water main emergency infrastructure repairs. The current expenditure exceeds the budgeted amount by \$21738.97. Annual repair costs exceeded our anticipated amount.
- x. Water (Goods & Supplies) includes the purchase of new water meters (with offset revenues included within water revenues) and other equipment purchased as necessary.
- xi. Water (Regional Water Line). This is water purchased from MVRWSC. The Town experienced a major water leak in March this year which took a long time to locate. In addition, a major fire on the east side of the QE2 highway consumed a lot of water.
- xii. Cemetery (Repairs & Maintenance) includes the purchase of new decorative iron fencing offset by corresponding cemetery revenues.

- xiii. Planning & Development (Engineering). This is made up of three engineering consultancy invoices relating to work carried out by ISL / Tagish Engineering relating to: the Off Leash Dog Park, the proposed south residential concept, and the Bowden Hotel.
- xiv. Arena expenses in total are running at 87.13% YTD against annual budget. Administration has invested greater amounts into this facility than was originally forecast for the budget at the beginning of the year. This upward trend will continue throughout the remainder of 2023 as further additional remedial expenditures were required to equipment items within the compressor room (as noted on the ice plant shut down customer service report from CIMCO).
- xv. Parks (Weed Control). Administration is awaiting a credit note from Red Deer County.
- xvi. Parks (Trees). Additional tree removal expenses have been incurred that could not have been forecast at the time of the budget preparation.
- xvii. Library (Building Repairs & Maintenance) includes the cost of the new library sign. This expenditure was not included within the budget but was supported by Council.
- xviii. Community Centre Grant (budget amount of \$10000.00). This comprises grants made to the Bowden Event Centre and the Paterson Community Centre.
- xix. YTD Total Operating Expenditures stands at 81.78% of budget.

**Recommended Motion.**

**Motion by Councillor \_\_\_\_\_ that Council approves the Financial Report as presented.**



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Fax: +1 (403) 343-3070  
www.bdo.ca

BDO Canada LLP  
179D Leva Avenue  
Suite 100  
Red Deer, Alberta  
T4E 1B9

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October 16, 2023

Town of Bowden  
Box 338  
Bowden, Alberta T0M 0K0

Dear Rudy Friesen,

We understand that you wish to engage us as the auditors of Town of Bowden for its fiscal year ended December 31, 2023 and subsequent years.

We are pleased to perform the engagement subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Alan Litster, CPA, CA will be the Engagement Partner for the audit work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of services.

### **Our Role as Auditors**

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements prepared in accordance with Canadian Public Sector Accounting Standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements 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 your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.



## Reporting

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

## Role of Management and Those Charged with Governance

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
  - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - additional information that we may request for the purpose of the audit;
  - unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence;
  - financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
  - written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

## Financial Statement Services

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following safeguards be put into place:



- (a) that you create the source data for all accounting entries;
- (b) that you develop any underlying assumptions for the accounting treatment and measurement entries; and
- (c) that you review and approve the draft financial statements, including the notes to the financial statements.

### **Tax Services**

Our audit is conducted primarily to enable us to express an opinion on the financial statements. The audit process is not designed to provide us with a full understanding of your tax situation and in particular, to allow us to determine whether the entity has specific tax compliance issues. We understand that you are not looking to BDO to provide you with any guidance or advice in regard to tax planning or compliance.

### **Additional Services**

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

### **Fee Estimation**

The estimated fee for this engagement is as follows:

- Audit services: \$28,000

For each future year we will issue a Summary of Services providing details of our Services and fees.

Our estimated fee is based on an assumed level of quality of your accounting records, the agreed upon level of preparation and assistance from your personnel and adherence to the agreed-upon timetable. Our estimated fee also assumes that your financial statements are in accordance with Canadian Public Sector Accounting Standards and that there are no significant new or changed accounting policies or issues or internal control or other reporting issues. We will inform you on a timely basis if these factors are not in place. Should our assumptions with respect to the quality of your accounting records be incorrect or should the conditions of the records, degree of cooperation, results of audit procedures, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

Our professional fees will be based on our billing rates which depend on the means by which and by whom our Services are provided. Our billing rates may be subject to change from time to time at our discretion with or without notice to you.

We will also bill you for our out-of-pocket expenses, our administrative and technology charge, and applicable Goods and Services Sales Tax, Harmonized Sales Tax, Quebec Sales Tax and Provincial Sales Tax. Our administrative and technology charge is calculated as 7% of our professional fee and represents an allocation of estimated costs associated with our technology infrastructure and support staff time costs.

Our fees will be invoiced and payable as follows:



- \$7,000 prior to commencing annual assurance engagement;
- \$9,800 interim payment;
- \$9,800 prior to issuance of assurance report; and
- \$1,400 within 10 days after issuance of our final invoice along with any additional required final payments.

Our accounts are due when rendered and invoiced amounts are deemed to be earned when paid. BDO may suspend the performance of Services in the event that you fail to pay an invoice when it is due. Fees that are not paid within 30 days of an invoice or by a specified payment deadline will be considered delinquent. Interest may be charged at the rate of 12% per annum on all accounts outstanding for more than 30 days.

### Standard Terms and Conditions

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that you read and understand them. **The Standard Terms and Conditions include clauses that limit our professional liability.**

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.

Yours truly,

*BDO Canada LLP*

Chartered Professional Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

---

Signature

Date

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Name (please print)

Position

Please carefully review this Agreement, which includes the attached Standard Terms and Conditions, prior to signing it. A complete copy of the signed engagement letter should be returned to us.

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

For the Period Ending September 30, 2023

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
<b>TAX REVENUES</b>				
1-00-110-00	MUNICIPAL TAXES - RESIDENTIAL	846,167.33	798,801.16	105.92
1-00-111-00	MUNICIPAL TAXES - NON-RESIDENTIAL	255,478.60	232,301.65	109.97
1-00-111-01	MUNICIPAL TAXES - FARM	646.21	610.33	105.87
1-00-112-00	SCHOOL TAXES - RESIDENTIAL	256,898.21	241,055.72	106.57
1-00-113-00	SCHOOL TAXES - NON-RESIDENTIAL	47,510.80	50,087.79	94.85
1-00-114-00	DIP REQUISITION	211.39	200.00	105.69
1-00-115-00	POLICE FUNDING	45,604.35	44,321.00	102.89
1-00-510-00	PENALTIES - TAXES	55,141.68	45,000.00	122.53
* TOTAL TAX REVENUES		1,507,658.57	1,412,377.65	106.75
<b>OTHER REVENUES</b>				
1-00-340-00	PROVINCIAL FINES REVENUES	3,816.00	5,100.00	74.82
1-00-540-00	FRANCHISE FEES	139,934.69	193,000.00	72.50
1-00-550-00	RETURN ON INVESTMENT	80,235.15	75,000.00	106.98
* TOTAL OTHER REVENUES		223,985.84	273,100.00	82.02
<b>GRANT REVENUES</b>				
1-12-740-01	GRANT-RED DEER COUNTY REC	83,296.00	83,296.00	100.00
1-12-840-02	MSI OPR- ALLOCATION	162,042.00	81,021.00	200.00
* TOTAL GRANT REVENUES		245,338.00	164,317.00	149.31
<b>ADMINISTRATIVE REVENUES</b>				
1-12-411-00	TAX CERTIFICATES	1,500.00	1,200.00	125.00
1-12-522-00	BUSINESS LICENSES	2,250.00	2,500.00	90.00
1-12-590-00	DUPLICATING	24.28	75.00	32.37
1-12-840-01	STEP GRANT	0.00	12,960.00	0.00
1-12-900-00	MISC INCOME-TAX DISCHARGE FEE	6,560.00	0.00	0.00
1-12-990-00	OTHER INCOME-(NSF,MISC.)	4,124.48	100.00	4,124.48
1-12-990-01	PENALTIES-ACCOUNTS RECIEVABLE	381.36	500.00	76.27
* TOTAL ADMINISTRATIVE REVENUES		14,840.12	17,335.00	85.61
<b>BYLAW REVENUES</b>				
1-26-530-00	FINES - BYLAW ENFORCEMENT	165.00	100.00	165.00
* TOTAL BYLAW REVENUES		165.00	100.00	165.00
<b>ANIMAL REVENUES</b>				
1-27-525-00	DOG LICENSES	2,285.00	3,500.00	65.28
1-27-530-00	FINES - DOG	0.00	50.00	0.00
* TOTAL ANIMAL REVENUES		2,285.00	3,550.00	64.37
<b>PUBLIC WORKS REVENUE</b>				
1-31-990-00	OTHER INCOME - PUBLIC WORKS	847.75	100.00	847.75
* TOTAL PUBLIC WORKS REVENUE		847.75	100.00	847.75

**TOWN OF BOWDEN**  
**OPERATING REVENUE & EXPENDITURES**  
For the Period Ending September 30, 2023

000023

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
<b>WATER REVENUES</b>				
1-41-410-00	SALE OF WATER	226,689.96	300,000.00	75.56
1-41-410-01	BULK WATER SALES	5,430.45	2,000.00	271.52
1-41-490-00	SALE OF MATERIALS - WATER METERS	2,502.72	1,000.00	250.27
1-41-510-00	PENALTIES - WATER	4,350.94	6,100.00	71.32
1-41-990-00	OTHER INCOME - WATER	110.00	100.00	110.00
* TOTAL WATER REVENUES		239,084.07	309,200.00	77.32
<b>SANITARY SEWER REVENUES</b>				
1-42-410-00	SALE OF SANITARY SEWER	234,471.34	310,000.00	75.63
1-42-410-01	RV DUMP	705.75	300.00	235.25
1-42-410-02	HYDRODIG DUMPING	0.00	0.00	0.00
1-42-410-03	SEWER INCOME-SRDRW	18,143.96	25,000.00	72.57
* TOTAL SANITARY SEWER REVENUES		253,321.05	335,300.00	75.55
<b>SOLID WASTE REVENUES</b>				
1-43-410-00	SOLID WASTE COLLECTIONS	48,474.42	69,600.00	69.64
* TOTAL SOLID WASTE REVENUES		48,474.42	69,600.00	69.65
<b>RECYCLING REVENUES</b>				
1-44-410-00	RECYCLING INCOME	52,460.12	69,900.00	75.05
1-44-410-01	ELECTRONICS RECYCLING INCOME	0.00	500.00	0.00
* TOTAL RECYCLING REVENUES		52,460.12	70,400.00	74.52
<b>FCSS REVENUES</b>				
1-51-850-00	TRANS FROM CITY OF RED DEER - FCSS	59,998.05	65,453.40	91.66
1-51-860-00	CONTR FRM INDIV/ORG	880.00	500.00	176.00
* TOTAL FCSS REVENUES		60,878.05	65,953.40	92.30
<b>CEMETERY REVENUES</b>				
1-56-410-00	OPEN/CLOSE	3,950.00	2,500.00	158.00
1-56-410-01	SALE OF PLOTS/VAULTS	1,500.00	2,500.00	60.00
1-56-410-02	SALE OF COLUMBARIUM NICHE	857.14	2,000.00	42.85
1-56-850-00	TRANS FROM RED DEER COUNTY	5,000.00	5,000.00	100.00
1-56-990-00	OTHER INCOME-CEMETERY	4,480.00	0.00	0.00
* TOTAL CEMETERY REVENUES		15,787.14	12,000.00	131.56
<b>ECONOMIC DEVELOPMENT REVENUES</b>				
1-63-990-00	OTHER INCOME - ECONOMIC DEV ADVERTISING	660.00	1,500.00	44.00
1-63-920-00	TRANS FROM RESERVES-ECO DEV	0.00	0.00	0.00
* TOTAL ECONOMIC DEVELOPMENT REV		660.00	1,500.00	44.00
<b>LAND REVENUES</b>				
1-66-560-00	RENTAL INCOME	5,300.00	6,500.00	81.53
1-66-490-00	SALE OF LOTS	0.00	0.00	0.00
1-66-920-00	TRANS FROM RESERVES-LAND	0.00	0.00	0.00

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

For the Period Ending September 30, 2023

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
* TOTAL LAND REVENUES		5,300.00	6,500.00	81.54
<b>PARADE REVENUES</b>				
1-70-860-00	TRANS FROM ORGANIZATIONS	1,000.00	1,000.00	100.00
* TOTAL PARADE REVENUES		1,000.00	1,000.00	100.00
<b>SPECIAL EVENT REVENUES</b>				
1-71-860-00	CONTR FRM INDIV/ORG	600.00	1,500.00	40.00
* TOTAL REC BOARD REVENUES		600.00	1,500.00	40.00
<b>RECREATION REVENUES</b>				
1-72-560-00	RENTALS - ARENA	46,174.01	90,000.00	51.30
1-72-590-00	OTHER INCOME	3,180.00	3,000.00	106.00
1-72-850-00	TRANS FROM RED DEER COUNTY	25,000.00	25,000.00	100.00
* TOTAL RECREATION REVENUES		74,354.01	118,000.00	63.01
<b>PARK REVENUES</b>				
1-73-850-00	TRANS FROM RED DEER COUNTY	3,750.00	3,750.00	100.00
* TOTAL PARK REVENUES		3,750.00	3,750.00	100.00
<b>LIBRARY REVENUES</b>				
1-74-850-00	TRANS FROM RED DEER COUNTY	1,500.00	1,500.00	100.00
1-74-860-00	CONTR FRM INDIV/ORG	0.00	0.00	0.00
* TOTAL LIBRARY REVENUES		1,500.00	1,500.00	100.00
<b>MUSEUM REVENUES</b>				
1-75-850-00	TRANS FROM RED DEER COUNTY	3,000.00	1,500.00	200.00
* TOTAL MUSEUM REVENUES		3,000.00	1,500.00	200.00
<b>COMMUNITY HALL REVENUE</b>				
1-76-850-00	TRANS FROM RED DEER COUNTY	5,000.00	5,000.00	100.00
* TOTAL COMMUNITY HALL REVENUE		5,000.00	5,000.00	100.00
** TOTAL OPERATING REVENUE		2,760,289.14	2,873,583.05	96.06
<b>REQUISITIONS &amp; GENERAL</b>				
2-00-750-00	REQUISITIONS - PROV SCHOOL PUBLIC	220,887.63	284,006.32	77.77
2-00-750-01	REQUISITIONS - PROV SCHOOL CATHOLIC	5,629.02	7,137.19	78.86
* TOTAL REQUISITIONS & GENERAL		226,516.65	291,143.51	77.80
<b>COUNCIL</b>				
2-11-110-00	HONORARIUMS - COUNCIL	50,471.68	71,000.00	71.08
2-11-130-00	EMPLOYER CONTRA - COUNCIL	1,593.27	2,500.00	63.73
2-11-148-00	TRAINING & DEVEL-COUNCIL	0.00	5,000.00	0.00
2-11-211-00	TRAVEL & SUB - COUNCIL	9,011.88	9,000.00	100.13
2-11-214-00	MEMBERSHIP & CONF FEES - COUNCIL	9,868.73	11,600.00	85.07

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

For the Period Ending September 30, 2023

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
2-11-223-00	PUBLIC RELATIONS - COUNCIL	1,452.90	5,000.00	29.05
2-11-274-00	INSURANCE - COUNCIL	336.00	400.00	84.00
2-11-290-00	ELECTION COSTS	0.00	0.00	0.00
2-11-510-00	GOODS & SUPPLIES - COUNCIL	4,238.77	5,000.00	84.77
2-11-770-00	CONTRIBUTION TO ORGANIZATION	10,000.00	10,000.00	100.00
<b>* TOTAL COUNCIL</b>		<b>86,973.23</b>	<b>119,500.00</b>	<b>72.78</b>
<b>ADMINISTRATION</b>				
2-12-110-00	WAGES - ADMIN	258,472.02	317,000.00	81.53
2-12-130-00	EMPLOYER CONTRA - ADMIN	48,001.73	54,000.00	88.89
2-12-136-00	WORKERS COMPENSATION	7,536.53	12,000.00	62.80
2-12-148-00	TRAINING & DEVEL - ADMIN	575.00	1,000.00	57.50
2-12-211-00	TRAVEL & SUB - ADMIN	4,261.98	3,000.00	142.06
2-12-214-00	MEMBERSHIP & CONF FEES - ADMIN	4,479.84	1,100.00	407.25
2-12-216-00	POSTAGE	5,826.46	7,000.00	83.23
2-12-217-00	TELEPHONE - ADMIN	5,695.90	6,600.00	86.30
2-12-221-00	ADVERTISING & PROMO - ADMIN	427.00	900.00	47.44
2-12-230-00	CONTRACTED SERV - SOFTWARE	15,943.13	23,000.00	69.31
2-12-223-00	ADMIN-PERSONNEL RELATIONS	1,226.92	4,000.00	30.67
2-12-230-01	CONTRACTED SERV - JANITORIAL	5,220.00	7,020.00	74.35
2-12-230-02	CONTRACTED SERV - POSTAGE MACHINE	518.94	700.00	74.13
2-12-230-03	CONTRACTED SERV - COPIER	11,557.24	11,000.00	105.06
2-12-230-04	CONTRACTED SERV - INTERNET	3,300.00	3,600.00	91.66
2-12-230-05	CONTRACTED SERV - SECURITY	286.77	350.00	81.93
2-12-230-06	CONTRACTED SERV - MATS	318.05	0.00	0.00
2-12-230-07	CONTRACTED SERV - WEBSITE	1,980.00	8,010.00	24.71
2-12-230-08	CONTRACTED SERV - DEBIT MACHINE	509.95	600.00	84.99
2-12-230-09	CONTRACTED SERV - FIRE EXT INSPEC	27.75	100.00	27.75
2-12-230-10	CONTR SERV-ASSESSMENT REVIEW	2,000.00	2,000.00	100.00
2-12-230-99	CONTRACTED SERV - OTHER	205.00	2,500.00	8.20
2-12-231-00	ACCOUNTING & AUDIT	22,451.70	29,000.00	77.41
2-12-232-00	LEGAL - ADMIN	261.88	1,500.00	17.45
2-12-235-00	ASSESSMENT SERVICES	13,979.20	16,800.00	83.20
2-12-251-00	EQUIPMENT R & M - ADMIN	2,584.83	3,000.00	86.16
2-12-252-00	BUILDING R & M - TOWN OFFICE	283.35	1,000.00	28.33
2-12-274-00	INSURANCE - ADMIN	14,248.70	14,000.00	101.77
2-12-510-00	GOODS & SUPPLIES - ADMIN	4,862.81	5,500.00	88.41
2-12-540-00	UTILITIES POWER - ADMIN	3,457.16	5,000.00	69.14
2-12-541-00	UTILITIES GAS - ADMIN	2,222.04	3,000.00	74.06
2-12-762-00	TRANS TO CAPITAL - ADMIN	0.00	0.00	0.00
2-12-810-00	BANK CHARGES	851.13	1,450.00	58.69
2-12-810-01	PENNY ROUNDING CASH	0.10	0.00	0.00
2-12-920-00	BAD DEBTS - PROPERTY TAX	0.00	0.00	0.00
2-12-920-01	BAD DEBTS - TRADE	125.04	0.00	0.00
2-12-762-19	TRANS TO RESERVES-CONTINGENCY	21,244.14	21,244.14	100.00
<b>* TOTAL ADMINISTRATION</b>		<b>464,942.29</b>	<b>566,974.14</b>	<b>82.00</b>
<b>FIRE PROTECTION</b>				
2-23-252-00	BUILDING R & M - FIRE HALL	1,983.37	3,000.00	66.11
2-23-274-00	INSURANCE - FIRE	1,023.71	1,050.00	97.49
2-23-540-00	UTILITIES POWER - FIRE	2,588.10	4,500.00	57.51
2-23-541-00	UTILITIES GAS - FIRE	3,656.74	3,500.00	104.47
<b>* TOTAL FIRE PROTECTION</b>		<b>9,251.92</b>	<b>12,050.00</b>	<b>76.78</b>

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

### For the Period Ending September 30, 2023

000026

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
<b>EMERGENCY MANAGMENT</b>				
2-24-110-00	HONORARIUMS-EMERG MGMT	0.00	0.00	0.00
2-24-148-00	TRAINING & DEVEL - EMERG MGMT	0.00	500.00	0.00
2-24-211-00	TRAVEL & SUB - EMERG MGMT	0.00	0.00	0.00
2-24-510-00	GOODS & SUPPLIES - EMERG MGMT	0.00	500.00	0.00
* TOTAL DISASTER SERVICES		0.00	1,000.00	0.00
<b>BYLAW ENFORCEMENT</b>				
2-26-148-00	TRAVEL & SUB-BYLAW	0.00	0.00	0.00
2-26-211-00	TRAINING DEVELOPMENT-BYLAW	0.00	0.00	0.00
2-26-214-00	MEMBERSHIP & CONF FEES - BYLAW	0.00	60.00	0.00
2-26-217-00	TELEPHONE-BYLAW	111.90	200.00	55.95
2-26-230-00	CONTRACTED SERV - BYLAW	23,750.00	30,000.00	79.16
2-26-230-01	CONTRACTED SERVICES - SNOW/LAWN CARE	0.00	200.00	0.00
2-26-230-02	POLICE FUNDING	45,615.00	44,321.00	102.91
2-26-230-03	CONTRACTED SERV-RD COUNTY PATROL	4,908.75	6,600.00	74.37
2-26-232-00	LEGAL - BYLAW	0.00	200.00	0.00
2-26-510-00	GOODS & SUPPLIES - BY-LAW	964.06	1,050.00	91.81
* TOTAL BYLAW ENFORCEMENT		75,349.71	82,631.00	91.19
<b>ANIMAL</b>				
2-27-230-00	CONTRACTED SERV - VETERINARY	0.00	100.00	0.00
2-27-510-00	GOODS & SUPPLIES - ANIMAL	219.26	185.00	118.51
* TOTAL ANIMAL		219.26	285.00	76.93
<b>PUBLIC WORKS</b>				
2-31-110-00	WAGES - PUBLIC WORKS	183,880.55	233,000.00	78.91
2-31-130-00	EMPLOYER CONTRA - PUBLIC WORKS	38,591.82	47,000.00	82.11
2-31-148-00	TRAINING & DEVEL - PUBLIC WORKS	826.90	1,000.00	82.69
2-31-211-00	TRAVEL & SUB - PUBLIC WORKS	186.38	300.00	62.12
2-31-217-00	TELEPHONE - PUBLIC WORKS	1,526.22	1,500.00	101.74
2-31-221-00	ADVERTISING & PROMO - PUBLIC WORKS	0.00	100.00	0.00
2-31-230-00	CONTRACTED SERV - AB ONE CALLS	465.50	466.00	99.89
2-31-230-01	CONTRACTED SERV - FIRE EXT. INSPEC.	239.67	400.00	59.91
2-31-230-02	CONTR SERV-SECURITY	625.90	690.00	90.71
2-31-230-04	CONTR SERV-INTERNET	1,265.01	1,380.00	91.66
2-31-230-99	CONTRACTED SERV - OTHER	0.00	200.00	0.00
2-31-251-00	EQUIPMENT R & M - 2006 GRADER	1,901.04	5,000.00	38.02
2-31-251-01	EQUIPMENT R & M - 2019 LOADER	580.77	3,500.00	16.59
2-31-251-02	EQUIPMENT R & M - BOBCAT	4,176.04	2,500.00	167.04
2-31-251-99	EQUIPMENT R & M - OTHER	0.00	500.00	0.00
2-31-252-00	BUILDING R & M - SHOP	3,280.35	9,000.00	36.44
2-31-252-01	BUILDING R & M - GARAGE	0.00	500.00	0.00
2-31-252-02	BUILDING R & M - QUONSET	0.00	500.00	0.00
2-31-255-00	VEHICLE R & M - 2007 GRAVEL TRUCK	1,192.31	2,000.00	59.61
2-31-255-01	VEHICLE R & M - 2018 FORD 150	1,036.76	2,000.00	51.83
2-31-255-02	VEHICLE R & M - 2012 SAND/WATER TRUCK	0.00	2,000.00	0.00
2-31-255-03	VEHICLE R & M - 2018 FORD F250	488.58	1,000.00	48.85
2-31-255-05	VEHICLE R & M-F550	2,676.36	1,500.00	178.42
2-31-255-07	VEHICLE R&M-F150 2019	0.00	500.00	0.00

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

### For the Period Ending September 30, 2023

000027

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
2-31-259-00	GENERAL R & M - PUBLIC WORKS	0.00	500.00	0.00
2-31-260-00	RENTALS - PUBLIC WORKS	0.00	400.00	0.00
2-31-274-00	INSURANCE - PUBLIC WORKS	9,803.85	8,000.00	122.54
2-31-510-00	GOODS & SUPPLIES - PUBLIC WORKS	2,192.52	4,500.00	48.72
2-31-521-00	GAS & OIL - PUBLIC WORKS	10,457.53	15,000.00	69.71
2-31-529-00	PERSONAL PROTECT EQUIP - PUBLIC WORKS	2,496.55	2,500.00	99.86
2-31-540-00	UTILITIES POWER - PUBLIC WORKS	2,510.43	3,000.00	83.68
2-31-541-00	UTILITIES GAS - PUBLIC WORKS	1,944.54	3,000.00	64.81
2-31-762-01	TRANS TO RESERVES-PUBLIC WORKS	0.00	9,400.00	0.00
* TOTAL PUBLIC WORKS		272,345.58	362,836.00	75.06
<b>ROADS</b>				
2-32-230-00	CONTRACTED SERV - STREET SWEEPING	0.00	5,500.00	0.00
2-32-259-00	GENERAL R & M - ROAD PATCHING	20,343.00	30,000.00	67.81
2-32-259-01	GENERAL R & M- SNOW REMOVAL	0.00	25,000.00	0.00
2-32-259-02	GENERAL R & M- SIDEWALKS/CURBS	21,475.00	20,000.00	107.37
2-32-259-03	GENERAL R&M- STREET LIGHTS	0.00	5,000.00	0.00
2-32-259-04	GENERAL R&M-STREET SIGNS	276.52	2,000.00	13.82
2-32-274-00	INSURANCE - ROADS	1,869.18	1,850.00	101.03
2-32-510-00	GOODS & SUPPLIES - ROADS	418.01	2,000.00	20.90
2-32-510-01	GOODS & SUP-ROAD PAINT	3,385.44	5,000.00	67.70
2-32-534-00	SAND & GRAVEL	5,152.92	6,000.00	85.88
2-32-540-00	UTILITIES POWER - STREET LIGHTS	63,438.56	71,000.00	89.35
* TOTAL ROADS		116,358.63	173,350.00	67.12
<b>WATER</b>				
2-41-148-00	TRAINING & DEVEL - WATER	550.00	1,100.00	50.00
2-41-211-00	TRAVEL & SUB-WATER	419.76	1,000.00	41.97
2-41-214-00	MEMBERSHIP & CONF FEES - WATER	57.14	1,040.40	5.49
2-41-217-00	TELEPHONE - WATER	293.85	1,248.48	23.53
2-41-230-00	CONTRACTED SERV - COMPUTER MAINTENANCE	4,081.00	7,900.00	51.65
2-41-230-01	CONTRACTED SERV - THM/BROMOS TEST	455.32	1,000.00	45.53
2-41-230-02	CONTRACTED SERV - HACH COLORIMETER	0.00	600.00	0.00
2-41-230-03	CONTRA SERV-SECURITY	299.50	360.00	83.19
2-41-251-00	EQUIPMENT R & M - RESERVOIR	11,140.85	5,000.00	222.81
2-41-252-00	BUILDING R & M - RESERVIOIR	23.56	1,500.00	1.57
2-41-259-00	GENERAL R & M - WATER	61,738.97	40,000.00	154.34
2-41-259-01	GENERAL R&M-WATER CROSSING CPR	20.00	50.00	40.00
2-41-274-00	INSURANCE - WATER	12,731.74	13,000.00	97.93
2-41-510-00	GOODS & SUPPLIES - WATER	11,309.83	6,000.00	188.49
2-41-540-00	UTILITIES POWER - WATER	8,331.13	11,300.00	73.72
2-41-541-00	UTILITIES GAS - WATER	2,726.89	5,000.00	54.53
2-41-542-00	REGIONAL WATER LINE	191,554.63	175,000.00	109.45
2-41-920-00	BAD DEBTS - WATER	(335.61)	100.00	(335.61)
2-41-831-00	INTEREST PMT - QE II CROSSING	9,745.39	9,745.39	100.00
2-41-832-00	PRINCIPAL PMT - QE II CROSSING	27,196.39	27,196.39	100.00
2-41-230-04	CONTRACTED SERV-INTERNET	440.55	600.00	73.42
* TOTAL WATER		342,780.89	308,740.66	111.03
<b>SANITARY SEWER</b>				
2-42-148-00	TRAINING & DEVEL - SANITARY SEWER	0.00	0.00	0.00

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

For the Period Ending September 30, 2023

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
2-42-230-01	CONTR SERV-NORTH LIFT STATION	2,154.74	3,000.00	71.82
2-42-230-02	CONTR SERV-SUMP PUMP PRG	0.00	10,000.00	0.00
2-42-251-01	EQUIPMENT R & M - LIFT STATION NORTH	0.00	2,000.00	0.00
2-42-259-00	GENERAL R & M - SANITARY SEWER	669.57	10,000.00	6.69
2-42-260-00	RENTALS - SANITARY SEWER	0.00	100.00	0.00
2-42-274-00	INSURANCE - SANITARY SEWER	460.73	500.00	92.14
2-42-510-00	GOODS & SUPPLIES -SANITARY SEWER	0.00	100.00	0.00
2-42-540-00	UTILITIES POWER - SANITARY SEWER	3,992.04	5,000.00	79.84
2-42-541-00	UTILITIES GAS - SANITARY SEWER	536.22	800.00	67.02
2-42-542-00	REGIONAL SEWER LINE	266,155.86	340,000.00	78.28
2-42-831-00	INTEREST PMT - QE II SEWER	7,371.90	7,371.90	100.00
2-42-832-00	PRINCIPAL PMT - QE II SEWER	21,476.16	21,476.16	100.00
* TOTAL SANITARY SEWER		302,817.22	400,348.06	75.64
<b>SOLID WASTE</b>				
2-43-230-00	CONTRACTED SERV - ARENA/PW DUMPSTER	3,068.23	4,200.00	73.05
2-43-230-01	CONTRACTED SERV-GARBAGE PICK UP	30,853.49	42,300.00	72.93
2-43-750-00	REQUISITIONS - SOLID WASTE	1,426.58	2,579.22	55.31
* TOTAL SOLID WASTE		35,348.30	49,079.22	72.02
<b>RECYCLING</b>				
2-44-230-00	CONTRACTED SERV - RECYCLING	18,531.72	25,500.00	72.67
* TOTAL RECYCLING		18,531.72	25,500.00	72.67
<b>FCSS</b>				
2-51-110-00	ADMINISTRATIVE SERVICES	39,089.98	48,500.00	80.59
2-51-130-00	ADMINISTRATIVE COSTS	10,196.06	13,000.00	78.43
2-51-148-00	MEETING/SPECIAL FUNCTIONS	184.11	1,000.00	18.41
2-51-214-00	PD/TRAVEL/CONFERENCES	796.59	2,000.00	39.82
2-51-217-00	TELEPHONE - FCSS	534.08	700.00	76.29
2-51-221-00	MARKETING & COMMUNICATION	507.68	600.00	84.61
2-51-223-00	FCSS COMMUNITY CAPACITY	2,996.04	3,000.00	99.86
2-51-230-01	CONTR SERV-INTERNET	1,250.00	1,380.00	90.57
2-51-230-02	CONTR SERV-JANITORIAL	1,080.00	1,440.00	75.00
2-51-251-00	EQUIPMENT R & M - FCSS	77.48	500.00	15.49
2-51-252-00	BUILDING REPAIR & MAIN-FCSS (OLD LIB)	60.80	1,000.00	6.08
2-51-510-00	GOODS & SUPPLIES - FCSS	453.43	500.00	90.68
2-51-510-07	GOODS & SUPPLIES-VOLUNTEER SUPPER	1,390.96	1,800.00	77.27
2-51-510-09	GOODS & SUPPLIES-VOLUNTEER MILEAGE	0.00	100.00	0.00
2-51-510-11	GOODS & SUPPLIES-VOLUNTEER APPRECIATION	875.91	450.00	194.64
2-51-510-12	GOODS & SUPPLIES-MISC DONATIONS	0.00	200.00	0.00
2-51-540-00	UTILITIES POWER-FCSS	1,417.49	2,100.00	67.49
2-51-541-00	UTILITIES GAS-FCSS	1,736.75	1,800.00	96.48
2-51-750-00	REQUISITIONS - FCSS	0.00	18,809.45	0.00
* TOTAL FCSS		62,647.36	98,879.45	63.36
<b>CEMETERY</b>				
2-56-230-00	CONTRACTED SERV - WEED CONTROL	1,140.00	1,200.00	95.00
2-56-259-00	GENERAL R & M - CEMETERY	6,361.48	5,000.00	127.22
2-56-510-00	GOODS & SUPPLIES-CEMETERY	2,301.44	2,500.00	92.05

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

For the Period Ending September 30, 2023

000029

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
2-56-770-00	CONTR TO ORGANISATION-CEMETERY	2,000.00	2,000.00	100.00
<b>* TOTAL CEMETERY</b>		<b>11,802.92</b>	<b>10,700.00</b>	<b>110.31</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
2-61-230-00	CONTRACTED SERV - BLDG INSPECTIONS	0.00	2,000.00	0.00
2-61-232-00	LEGAL - PLANNING	0.00	1,000.00	0.00
2-61-232-01	TITLE SEARCHES	12.00	50.00	24.00
2-61-233-00	ENGINEERING	6,281.66	4,000.00	157.04
<b>* TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>6,293.66</b>	<b>7,050.00</b>	<b>89.27</b>
<b>ECONOMIC DEVELOPMENT</b>				
2-63-114-00	MEMBERSHIP & CONF FEES - ECON. DEV	1,177.98	1,000.00	117.79
2-63-211-00	TRAVEL & SUB - ECONOMIC DEVEL	0.00	0.00	0.00
2-63-221-00	ADVERTISING & PROMO - ECONOMIC DEV	0.00	3,000.00	0.00
2-63-762-00	TRANS TO CAPITAL - ECONOMIC DEVELOPMENT	0.00	0.00	0.00
<b>* TOTAL ECONOMIC DEVELOPMENT</b>		<b>1,177.98</b>	<b>4,000.00</b>	<b>29.45</b>
<b>SENIORS</b>				
2-64-750-00	REQUISITIONS - SENIORS	2,235.00	2,235.00	100.00
<b>* TOTAL SENIORS</b>		<b>2,235.00</b>	<b>2,235.00</b>	<b>100.00</b>
<b>LAND</b>				
2-66-221-00	ADVERTISING & PROMO - LAND	0.00	300.00	0.00
2-66-232-00	LEGAL - LAND	875.00	6,000.00	14.58
2-66-259-00	GENERAL R & M - LAND	2,288.01	2,000.00	114.40
2-66-273-01	DIP TAXES	0.00	200.00	0.00
<b>* TOTAL LAND</b>		<b>3,163.01</b>	<b>8,500.00</b>	<b>37.21</b>
<b>PARADE</b>				
2-70-510-00	GOODS & SUPPLIES - PARADE	3,009.19	2,000.00	150.45
<b>* TOTAL PARADE</b>		<b>3,009.19</b>	<b>2,000.00</b>	<b>150.46</b>
<b>SPECIAL EVENTS</b>				
2-71-510-00	GOODS & SUPPLIES - SPECIAL EVENTS	0.00	2,500.00	0.00
<b>* TOTAL REC BOARD</b>		<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>
<b>RECREATION</b>				
2-72-110-00	WAGES - RECREATION	96,808.39	122,000.00	79.35
2-72-130-00	EMPLOYER CONTRA - RECREATION	17,600.24	25,000.00	70.40
2-72-148-00	TRAINING & DEVEL - RECREATION	517.15	500.00	103.43
2-72-211-00	TRAVEL & SUB - RECREATION	219.42	300.00	73.14
2-72-214-00	MEMBERSHIP & CONF FEES -RECREATION	355.11	600.00	59.18
2-72-217-00	TELEPHONE - RECREATION	1,317.19	1,770.00	74.41
2-72-230-00	CONTRACTED SERV - ICE PLANT	3,850.00	3,850.00	100.00
2-72-230-01	CONTRACTED SERV - SECURITY/ALARMS	535.39	615.00	87.05
2-72-230-02	CONTRACTED SERV - ICE MACH BLADE MNT	525.00	800.00	65.62
2-72-230-03	CONTRACTED SERV - ICE PAINTING	3,500.00	3,300.00	106.06

# TOWN OF BOWDEN

## OPERATING REVENUE & EXPENDITURES

For the Period Ending September 30, 2023

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
2-72-230-04	CONTRACTED SERV - FIRE ALARMS/EXTING	2,139.53	1,500.00	142.63
2-72-230-07	CONTR SERV-INTERNET	1,481.98	1,380.00	107.38
2-72-230-99	CONTR SERV-OTHER	1,620.00	500.00	324.00
2-72-251-00	EQUIPMENT R & M - ICE MACHINE	4,903.17	6,000.00	81.71
2-72-251-01	EQUIP R&M-OLYMPIA	2,358.70	4,000.00	58.96
2-72-251-99	EQUIPMENT R & M - OTHER	886.96	500.00	177.39
2-72-255-00	BUILDING R & M - ARENA	17,152.80	11,000.00	155.93
2-72-259-00	GENERAL R & M - RECREATION	0.00	500.00	0.00
2-72-260-00	RENTALS - ARENA	0.00	200.00	0.00
2-72-274-00	INSURANCE - RECREATION	15,189.98	14,000.00	108.49
2-72-510-00	GOODS & SUPPLIES - RECREATION	6,306.34	5,000.00	126.12
2-72-522-00	PROPANE	768.45	1,500.00	51.23
2-72-540-00	UTILITIES POWER - RECREATION	43,752.47	52,000.00	84.13
2-72-541-00	UTILITIES GAS - RECREATION	8,311.59	7,500.00	110.82
2-72-920-00	BAD DEBTS - ARENA	645.05	500.00	129.01
* TOTAL RECREATION		230,744.91	264,815.00	87.13
<b>PARKS</b>				
2-73-230-03	CONTRACTED SERV - WEED CONTROL	18,000.00	12,000.00	150.00
2-73-251-00	EQUIPMENT R & M - LAWN MOWERS	2,661.65	2,500.00	106.46
2-73-259-01	GENERAL R & M - PLAYGROUNDS	640.22	2,500.00	25.60
2-73-259-02	GEN R&M-COMMUNITY ACTION PARK	16.99	1,500.00	1.13
2-73-259-03	GEN R&M-TREES	4,250.00	2,000.00	212.50
2-73-259-99	GENERAL R & M - OTHER	0.00	1,000.00	0.00
2-73-260-00	RENTALS - PARKS	255.00	2,500.00	10.20
2-73-274-00	COMMUNITY ACTION PARK-INSURANCE	198.97	190.00	104.72
2-73-510-00	GOODS & SUPPLIES - PARKS	1,699.48	3,000.00	56.64
2-73-510-01	GOODS & SUPPLIES - FLOWER BASKETS	3,056.89	3,000.00	101.89
2-73-521-00	GAS & OIL - PARKS	2,081.52	5,000.00	41.63
* TOTAL PARKS		32,860.72	35,190.00	93.38
<b>LIBRARY</b>				
2-74-217-00	TELEPHONE - LIBRARY	819.46	1,100.00	74.49
2-74-230-00	CONTRACTED SERV - SECURITY	210.28	310.00	67.83
2-74-230-01	CONTRACTED SERV - FIRE EXT INSPEC	18.50	100.00	18.50
2-74-252-00	BUILDING R & M - LIBRARY	3,646.00	500.00	729.20
2-74-274-00	INSURANCE - LIBRARY	834.30	800.00	104.28
2-74-510-00	GOODS & SUPPLIES - LIBRARY	386.63	500.00	77.32
2-74-540-00	UTILITIES POWER - LIBRARY	3,006.72	4,000.00	75.16
2-74-541-00	UTILITIES GAS - LIBRARY	1,532.28	2,000.00	76.61
2-74-750-00	REQUISITIONS - LIBRARY	11,217.50	11,217.50	100.00
2-74-770-00	CONTRIBUTION TO ORGANIZATION	8,288.51	8,288.51	100.00
* TOTAL LIBRARY		29,960.18	28,816.01	103.97
<b>MUSEUM</b>				
2-75-230-00	CONTRACTED SERV - FIRE EXT INSPEC	82.90	100.00	82.90
2-75-230-01	CONTRACTED SERV-SECURITY	299.50	360.00	83.19
2-75-255-00	BUILDING R & M - MUSEUM	1,938.49	2,500.00	77.53
2-75-274-00	INSURANCE - MUSEUM	2,442.84	2,500.00	97.71
* TOTAL MUSEUM		4,763.73	5,460.00	87.25

**TOWN OF BOWDEN**  
**OPERATING REVENUE & EXPENDITURES**  
For the Period Ending September 30, 2023

000031

General Ledger	Description	2023 Actual	2023 Budget	2023 % Variance
<b>COMMUNITY CENTRE</b>				
2-76-255-00	COMMUNITY CENTER-GRANT	10,000.00	10,000.00	100.00
*	TOTAL COMMUNITY CENTRE	10,000.00	10,000.00	100.00
**	TOTAL EXPENDITURES	2,350,094.06	2,873,583.05	81.78
***	OPERATING (SURPLUS) DEFICIT	(410,195.08)	0.00	0.00

\*\*\* End of Report \*\*\*

<b>Regular Council Meeting:</b> October 23, 2023.	<b>Agenda Item:</b> 11.a / 11.b / 11.c
<b>Prepared by:</b> Arno Glover	<b>Approved By:</b> CAO
<b>Report Type:</b> Information	<b>Attachment(s):</b> As per content

**Content:****11.a CAO's Report****Fibre Optics Tower**

Red Deer County is continuing its major long-term project of fibre optic delivery throughout the County to provide high speed internet in as many areas as possible. Part of this program involves fibre transmission towers where useful and practical. Included is current consideration for such a tower in the Bowden Town limit.

The proposed location is an area near the public works Quonset on the west side of the rail line. Based on preliminary studies, it is my understanding that this tower project is being supported and a development application could soon be submitted.

**Red Deer River Municipal Users Group**

For a number of years, Bowden has been a member of the Red Deer River Municipal Users Group (RDRMUG). Our annual membership has been paid through our relationship with the Mountain View Regional Water Services Commission.

Over the course of the year, RDRMUG has been involved in a very interesting initiative by the organization WaterSmart, to update the South Saskatchewan River Operating Model. This model uses trends and historical information to assume river conditions under a number of future scenarios, including floods, droughts, etc. As a result of this modelling work over the course of the year, RDRMUG is seeking a meeting with provincial government officials to encourage funding for a study on an additional mid stream water storage facility on the Red Deer River. Many municipalities, including the Mountain View Water Services Commission have endorsed this request.

RDRMUG represents 34 municipal users of water from the Red Deer River basin. The group meets in January, March, May, September, and November, to discuss issues surrounding the Red Deer River watershed as they relate to the membership.

**LGAA Zone 2 Meeting**

I joined approximately 40 of my regional counterparts in Carstairs October 12<sup>th</sup> to discuss various items of mutual interest, including intermunicipal agreements, new administration software options and new Municipal Affairs updates, including the change from MSI to LGFF, and a new requirement regarding municipal asset retirement obligations. MSI and Asset Retirement Obligations will be key agenda items in our pre-audit meeting with our external Auditors. The meeting is set for November.

**County Enforcement**

Due to recent changes in our local bylaw enforcement resources, I have submitted a request to Red Deer County to increase their presence from 10 hours to 16 hours per month to the end of 2023. This will provide time to assess our best solution moving forward in this area.

**11.b Council Committee Reports**

Bowden Public Library Board (meeting of September 12, 2023)

**Report submitted by Councillor Deb Coombes**

Bowden Public Library Board (meeting of October 18, 2023)

**Report submitted by Councillor Deb Coombes**

Bowden & District Cemetery Association (special meeting of May 31, 2023)

**Report submitted by Councillor Deb Coombes**

**11.c Society & Other Reports**

PRLS Board Meeting Minutes (meeting of September 14, 2023)

**Report submitted by Councillor Deb Coombes**

Mountain View Regional Water Services Commission (meeting of October 11, 2023)

**Report submitted by Mayor Robb Stuart**

Bowden Grandview School Council (meeting of September 20, 2023).

**Report submitted by Councillor Deb Coombes**

Bowden Grandview School Council (meeting of October 17, 2023).

**Report submitted by Councillor Deb Coombes**

Bowden Ag Society (meeting of September 27, 2023)

**Report Submitted by Councillor Paul Webb**

Expanding Horizons Society (meeting of October 5, 2023)

**Report Submitted by Councillor Marie Flowers**

(Society & other reports in **red** text above are submitted under separate cover).

**Recommended Motion:**

Motion by Councillor \_\_\_\_\_ that Council accepts the submitted reports as information.

**Bowden Public Library**  
**Meeting Minutes**

**Date:** September 12, 2023

**Attendees:** Shawna MacDonald (Chair), Julie Hamblin (librarian), Marie Flowers (Councilor), Deb Coombes (Councillor), Justina Klasse-Fehr, Melissa Braun, Caroline Furman

**Guests:** Tina?

	Item	Description	Action	Motion	Decision
1	Call to Order	7:02 PM		Shawna MacDonald called the meeting to order	Carried
3	Adoption of Agenda			Marie Flowers moved to accept	Carried
4	Adoption of Previous Minutes			Deb Coombes moved to accept as amended	Carried
5	Business Arising	None			
6	New Business	Occupational Health and Safety plan	<b>Julie</b> will get samples from like-sized libraries in the regions		
		Patron Code of Conduct	add "All patrons must be logged off a 3:55 pm"	Caroline moved to accept as amended	Carried
		Review of Plan of Service - discussion: type of survey, length (about 5 questions) with options for comments, incentivize with draw for gift card (not possible as the Library is not registered as a charity)	<b>Julie</b> will look for samples from other libraries, <b>Melissa</b> will ask Tara at the school about the library needs of the students, <b>Everyone</b> will have a question for the survey for next meeting		
		Budget 2024 - discussed removing fines and fees and adding those		Deb moved to accept Budget 2024 as amended. Shawna seconded	Carried

		amounts to donations and fundraising			
		*Added item: discussion moved from budget to fundraising	Julie will ask Parkland about raffle license		
		Financial statement - bottom line "Net income" is wrong and should be removed.		Marie moved to accept, Justina seconded	Carried
7	Next Meeting	6 pm - October 18, Wednesday			
8	Motion to Adjourn	8:41		Deb moved to adjourn	Carried

*S. macdonald*

**Bowden Public Library**  
**Meeting Minutes**

**Date:** October 18, 2023

**Attendees:** Shawna MacDonald (Chair), Julie Hamblin (librarian), Marie Flowers (Councilor), Deb Coombes (Councilor), Justina Klassen-Fehr, Melissa Braun, Tina Von Hatten

	Item	Description	Action	Motion	Decision
1	Call to Order	6:13 PM		Shawna MacDonald called the meeting to order	Carried
3.	Adoption of Agenda			Marie Flowers moved to accept	Carried
4.	Adoption of Previous Minutes			Deb Coombes moved to accept	Carried
5	Business Arising	Working Alone Policy		Marie Flowers moved to accept new working alone policy with amendments	Carried
		Plan of Service 2024	Julie will send out sample survey for approval and get in newsletter		
		Budget 2024		Shawna moved to accept as amended	Carried
		Financial statement		Marie Flowers moved to accept	Carried
		School Update	Melissa has organized class visits from school and possible student worker in the future		
6	New Business	Fundraising ideas	Shawna will contact Bottle Depot. Donation box inside library. Board will draft letter to Lions Club about funding.		
7	Next Meeting	6 pm – Nov. 8.	Organizational meeting.		
8	Motion to Adjourn	7:20 p.m.		Deb moved to adjourn	Carried

DM

BOWDEN AND DISTRICT CEMETERY ASSOCIATION

SPECIAL MEETING, MAY 31 2023

Meeting Called to Order at 702pm

Present: Sandy Gamble, Don Peterson, Deb Coombes, Michelle Brewster, Wayne Milaney.

Motion made those present

That the Association purchase Matching Ornamental Fencing from COMMAND GATE.COM

Ask Town to pay Deposit \$900.00 and invoice (see attached). The Association will pay town back minus the GST (224.00)

Motion, Seconded and Carried

Meeting Adjourned by Don Peterson @712pm



# PRLS Board Meeting Minutes

September 14, 2023

The regular meeting of the Parkland Regional Library System Board was called to order at 10:02 a.m. on Thursday September 14, 2023 in the Combined Board Room, Lacombe.

**Present:** Teresa Rilling (Board Chair), Doug Booker, Deb Coombes, Jaime Coston, Edna Coulter, Teresa Cunningham, Cal David, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Clark German, Barb Gilliat, Pam Hansen, Connie Hueslman, Rick Manning (undeclared alternate for Jeff Eckstrand), Joy-Anne Murphy, Jackie Northey, Leonard Phillips, Ray Reckseidler, Bill Rock, Diane Roth, Deb Smith, Les Stulberg, Michelle Swanson, Delaney Thoreson, Doug Weir, Carlene Wetthuhn, Shannon Wilcox, Darren Wilson, Bill Windsor, Janice Wing, Patricia Young

**With Regrets:** Alison Barker-Jevne, Amanda Derksen, Barbara Gibson, Twyla Hale, Kathy Hall, Cody Hillmer, Dana Kreil, Gord Lawlor, Julie Maplethorpe, Ricci Matthews, Marc Mousseau, Shawn Peach, Norma Penney, Pat Toone

**Absent:** Jul Bissell, Jeff Eckstrand, Michael Hildebrandt, Stephen Levy, Sandy Shipton

**Staff:** Hailey Halberg, Kara Hamilton, Andrea Newland, Ron Sheppard, Donna Williams

## Call to Order

Meeting called to order at 10:02 a.m. by Teresa Rilling.

As part of PRLS' legislative compliance procedures, board members who send regrets are excused at the beginning of each meeting.

Motion by Pam Hansen to excuse Alison Barker-Jevne, Amanda Derksen, Barbara Gibson, Twyla Hale, Kathy Hall, Cody Hillmer, Dana Kreil, Gord Lawlor, Julie Maplethorpe, Ricci Matthews, Marc Mousseau, Shawn Peach, Norma Penney, and Pat Toone from attendance at the board meeting on September 14, 2023 and remain members of the Parkland Board in good standing.

CARRIED

PRLS 38/2023

Shannon Wilcox entered the meeting at 10:06 a.m.

## 1.1 Agenda

### 1.1.2 Adoption of the Agenda

Rilling asked if there were any additions or deletions to the agenda. There were none.



Motion by Len Phillips to accept the agenda as presented.

CARRIED

PRLS 39/2023

Rick Manning entered the meeting at 10:13 a.m.

**1.2. Approval of Minutes**

Rilling asked if there were any amendments to the May 18, 2023 minutes. There were none.

Motion by Ray Reckseidler to approve the minutes of the May 18, 2023 meeting as presented.

CARRIED

PRLS 40/2023

**1.3. Business arising from the minutes of the February 23, 2023 meeting**

Rilling asked if there was any business arising from the minutes. There was none.

**2. Business Arising from the Consent Agenda**

Rilling asked if there was any business arising from the consent agenda. There was none.

Motion by Barb Gilliat to approve the consent agenda as presented.

CARRIED

PRLS 41/2023

**3.1. Parkland 2024 Budget**

Sheppard reviewed Parkland's 2024 proposed budget. For 2024, there is a 43-cent increase to the municipal per capita requisition to \$9.18. This increase was mandated by the Parkland Executive Committee at their March 16<sup>th</sup> meeting.

Provincial grants amount to approximately 43.3% of PRLS' total income.

Parkland held the municipal requisition at \$8.55 per capita for three consecutive years with an increase in 2023 to \$8.75 per capita to deal with inflationary pressures.

For calculating the municipal levy for 2023, Parkland will be using the Population Estimates and Projections supplied by the Office of Statistics and Information at Alberta Treasury Board and Finance.

The budget was built around the assumption that the government of Alberta operating grant will remain at \$4.75 per capita and based on 2019 population statistics. Likewise, staff assume the rural library services grant will remain at \$5.60 per capita and based on 2019 population statistics.

Most expense lines of the budget remain stable, with increases reflecting inflationary costs.



Some board members indicated concern over increasing cost and believe Parkland should advocate that the Government of Alberta adjust library grants annually to address inflation.

Motion by Joy-Anne Murphy to advocate to the government that the GOA provide annual cost of living increases in the future as well as cost of living catch up funding for library operating grants.

CARRIED  
PRLS 42/2023

Motion by Bill Rock to approve the Parkland Regional Library System 2024 budget as presented.

CARRIED  
PRLS 43/2023 (3 opposed)

Which population figures Parkland uses for invoicing municipalities was brought up again. Board members agreed to discuss and decide at their November meeting whether Parkland shall change their member agreement.

Motion by Joy-Anne Murphy for the Executive Committee to explore the implications of aligning the population figures used by Parkland for invoicing the municipalities with those used by the Government of Alberta for issuing public library operating grants.

CARRIED  
PRLS 44/2023 (4 opposed)

### **3.2 Reserve Transfers**

Donna Williams reviewed. At their June 15<sup>th</sup> meeting, the Executive Committee re-allocated 2022's surplus to replenish three of Parkland's reserves so they align with minimum levels required by board policy. Those reserves were the Vehicle, Building, and Technology reserves. In June, following the approval of Parkland's 2022 audit, the Unrestricted Reserve, where Parkland's surpluses are recorded, was valued at \$425,314.91.

The Vehicle Reserve received a \$100,000 top-up, the Building Reserve, \$25,000, and the Technology Reserve \$200,000.

Parkland only replenishes its reserves through budget surpluses.

Motion by Edna Coulter to receive for information.

CARRIED  
PRLS 45/2023

### **3.3. Compensation Policy Working Group**

Sheppard reviewed. The Compensation Policy Working Group held their first meeting on August 29<sup>th</sup>.



Recommendations made by the group include:

- a) Parkland should use a blended 5-year COLA
- b) New hires should receive step increases on their hire anniversary date, with existing staff grandfathered – keeping January as their anniversary for step increases.
- c) Part time employees will reach their next step based on hours worked, using 75% of the annual hours of a full-time employee.
- d) Steps should be considered guaranteed, while COLA increases should be offered if the budget allows.
- e) If COLA becomes optional, there is an increased chance of the salary grid no longer reflecting the labour market. For this reason, Parkland's Compensation Policy should require an external examination of the grid every three, rather than every five, years.
- f) If COLA becomes optional, staff retention could be affected since it will be long serving staff who are the most likely to see a diminution of their salary once they reach the end of the grid.
- g) Also discussed was an option if Parkland is having trouble hiring: add a "market modifier" to the new hire's salary. The market modifier is a temporary salary modifier used in exceptional situations when it is demonstrated that a higher salary, beyond the maximum of the assigned classification, is critical to attract or retain employees. Application of a market modifier is to address a considerable market gap with compensation for comparable position. The market modifier could be left in place until the salary grid is reviewed.

For the next meeting, staff will prepare a series of excel spreadsheets with the 2024 grid, including the number of staff members on each step, to allow the working group to experiment with different scenarios for reducing the grid.

The committee is planning to meet again at the beginning of October for a full day.

Motion by Ray Reckseidler to receive for information.

CARRIED  
PRLS 46/2023

### 3.4. IT Report

A written report was submitted. Of note, the website team continues to work diligently with Parkland's website developer Fishtank Consulting Corp. Over the summer months they experienced some challenges that have delayed the launch of Parkland's new websites throughout the region. The launch is now expected to be near the end of October or early November. That said, the team is very pleased with how the project is proceeding.

It is of note that Parkland is the first region in Alberta to have accessibility programming in its website.



Motion by Deb Coombes to receive the IT Report for information.

CARRIED

PRLS 47/2023

### **3.5. Community Services Recovery Fund**

Ron Sheppard explained the history of Parkland's application for \$200,000 in funding from the Community Service Recovery Fund to offset costs for PRLS' website refresher project. The Community Services Recovery Fund is a \$400 million investment from the Government of Canada to support charities and non-profits as they focus on how to adapt their organizations for pandemic recovery.

Unfortunately, Parkland was unsuccessful in obtaining the grant. No particular reason was given.

Motion by Shannon Wilcox to receive for information.

CARRIED

PRL 48/2023

### **3.6. Nordegg Library Move**

Andrea Newland reviewed the Nordegg Library move. The hamlet of Nordegg has been gaining popularity over the past few years. The library, in turn, has also noticed an increase in usage and interest from the community. It was quickly recognized that they were outgrowing their existing space and needed to move.

Clearwater County provided the Nordegg Library with the opportunity to move into the same building as the local museum. Extensive renovations took place and new shelving was designed and built locally. Library volunteers weeded, packed and moved all the materials during the summer months. On September 2<sup>nd</sup>, in conjunction with Nordegg Days, the library officially re-opened to the public. Over the two-day celebration of Nordegg Days, 200+ people toured the new library space. The library raffled off prizes to community members of all ages. It was a spectacular weekend.

Many of the library volunteers were on hand to welcome the community back into the library. The library was unofficially re-named the Rolf & Cheri Adolph Library to recognize the many years of contributions from Rolf Adolph and his wife Cheri.

Motion by Michelle Swanson to receive for information.

CARRIED

PRL 49/2023

### **3.7. Indigenous Services**

Andrea Newland reviewed. Parkland has been working hard to build relationships and increase services to Indigenous communities over the past few years. With the OROS (On Reserve, On Settlement) grant provided by the Government of Alberta, Parkland has been able to accomplish numerous initiatives.



PRLS now has two women from the community of Maskwacis employed at the library. Staff took photos of intricate beading designed and created bookmarks for the library.

Staff will be commissioning a local Indigenous artist this fall to paint murals on the walls of the library.

For the first time since the library officially opened in 2019, the library will now be open to the public Monday through Friday.

Colette Poitras (Indigenous Public Library Services Advisor) and Keri Anderson from the Public Library Services Branch visited the library on September 13<sup>th</sup>. They were extremely impressed with the little library.

There are plans to purchase more shelving for Maskwacis and increase the size of the collection. Additionally, the staff in Maskwacis will also be attending the Stronger Together conference in November in Edmonton where they will be able to network with other Library Managers.

PRLS selected this library to be featured in a TAL (The Alberta Library) sponsored project highlighting rural libraries in partnership with the CBC. The date of the CBC interview is yet to be determined.

In addition, the First Nations community of O'Chiese recently received a cheque from Parkland for \$20,000 to assist in developing a library in their community. Their vision is to offer literacy programming such as Elders story readings to the youth in the health centre tipi, book clubs, early years story time, and educational sessions.

Motion by Joy-Anne Murphy to receive for information.

CARRIED

PRL 50/2023

### **3.8. Marketing and Advocacy Committee Report**

Ron Sheppard spoke to the Advocacy Report. Parkland's Advocacy Committee has met once since the May board meeting.

For over a year now, the primary efforts of the Advocacy Committee were to achieve an increase in provincial operating funding for public libraries. This was achieved prior to the recent election. Three million dollars in new funding has been provided for operating grants. This has resulted in a five-cent increase in the per capita rates for operating grants for municipal and system boards and an adjustment so 2019 population figures are now being used to issue grants instead of 2016 population figures. A base grant of \$9,000 has also been added to all library board grants. These changes especially benefit library boards serving small populations. They only current advocacy effort not achieved was obtaining at least a philosophical commitment from the provincial government to consider an annual grant adjustment to account for inflation.



As the committee moves into its post-election advocacy phase, they discussed and set what their advocacy priorities should be in the immediate future.

Hailey Halberg spoke to the Marketing Report. Parkland prepared and delivered a webinar in July to help library staff navigate important marketing-related topics. The presentation covered what to consider and how to create brand guidelines for libraries, how to identify potential copyright issues on social media, and best practices for the ever-changing social media landscape. The training was used to promote Parkland's services of assisting libraries with creating their own brand guidelines and social media strategies. Several libraries have requested these services since.

As part of the website re-design, logos were needed for all libraries. Staff collected logos from libraries that had them already and created 18 logos for our member libraries that did not have one.

Parkland conducted a survey to find out which initiatives libraries would like staff to organize promotions for, and the majority wanted both library card sign-up activities and Canadian Library Month activities combined into one month.

In 2024, Parkland is celebrating its 65<sup>th</sup> anniversary. To celebrate this milestone, Parkland is planning several activities. To kick things off, Parkland is hosting a design contest in November. Patrons will be encouraged to submit designs relating to libraries. The winning design will win a \$100 visa gift card and have their design featured on tote bags and other promotional materials.

Sue Heuman from Yellowhead Regional Library, along with Hailey Halberg are working on an advocacy workshop to be presented to library boards for advocating to their councils. It will be available by the end of October.

Motion by Diane Roth to receive for information.

CARRIED  
PRLS 51/ 2023

### **3.9.1. Director's Report**

### **3.9.2. Library Services Report**

### **3.9.3. Anniversary Celebration in Amisk**

Rilling asked if there were any questions regarding the Director's Report, Library Services Report, or the Library Celebration in Amisk Report. There were none.

Motion by Barb Gilliat to receive the Director's Report, Library Services Report, and Anniversary Celebration in Amisk Report for information.

CARRIED  
PRLS 52/2023



### 3.10. Parkland Community Update

The **Innisfail Public Library** has a new manager. They gave a shoutout to Jessica Dinan, Parkland Consultant, who was a huge help and resource.

The **Amisk Public Library** has been involved with Indigenous partnerships along with the Edmonton and Calgary libraries.

The **Penhold & District Public Library** has had our "Create it Crew" comprised of local students run several programs with introducing kids to 3D printing, Lego creations, Maker space and Art classes. These local students held 25 separate classes engaging 161 children. Having our young teen students mentor the youth in our community through work experience has had such an impact beyond the doors of our library, and it has been a pleasure watching them grow and gain self-confidence.

Our summer reading program was a success again this year. Young readers were issued beads for tracking their reading minutes. Over the Summer 1,525 beads were issued which resulted in an impressive 30,500 minutes of reading!

The **Camrose Public Library** had assistance from the city to add rooms to the library for greater efficiency.

The **Stettler Public Library** is one of several other Stettler organizations that hosted Alberta Culture Days in Stettler from September 1-30. Friends of the Stettler Library group have been successful in accessing grant funding the past few years to help fund the event.

This year's focus was on the Asian culture, particularly the Filipino culture. When new Canadians come to the Stettler they often find the library helpful for supports and skills. One Filipino mother and her son were frequent visitors to the library and she recently accepted a position on the Stettler Library Board.

Motion by Les Stulberg receive the Parkland Community Update for information.

CARRIED  
PRLS 53/2023

### 4. Adjournment

Motion by Deb Coombes to adjourn the meeting at 11:50 a.m.

CARRIED  
PRLS 54/2023

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Chair

# Mountain View Regional Water Services Commission

## October 11, 2023

- Meeting held at Innisfail Legion. All members and two alternates in attendance.
- Chairman, Operations Director, CAO, Technical and Financial Reports received, discussed and approved.
- Discussed supplying water to a new customer.
- Two new membrane banks will be installed in October.
- Working with Alberta Environment on Daily Integrity testing.
- Associated Engineering has been awarded the contract for retrofit and upgrades to electrical room.
- Border Paving completed paving projects.
- Reviewed the 2024 – 2026 Budget recommendations. Discussion on 2024 budget and probable rate increases.
- Motion was carried to send letter of support to the province for increased funding for the Red Deer Municipal Users Group.
- Zoom meeting was called for October 19<sup>th</sup> This meeting was held to ensure the current members voted on the budget and the new water rate bylaw.
- Member water use summary is attached.

### Mountain View Regional Water Services Commission Comparative Income Statement At September 30, 2023

Actual September 1 to September 30, 2023	Year to Date	% YTD to YTD Budget	YTD Budget	Budget Jan 1, 2023 to Dec. 31, 2023
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#### REVENUE

##### Sales Revenue

Water Sales - Town of Innisfail	\$ 142,062.61	\$ 1,359,314.77	1.02	1,327,363.94	\$ 1,769,818.58
Water Sales - Bowden Institution	18,348.80	170,807.70	1.13	151,603.19	202,137.59
Water Sales - Town of Bowden	13,033.52	191,554.63	1.14	168,309.89	224,413.19
Water Sales - Town of Olds	170,117.38	1,770,308.78	0.99	1,783,643.15	2,378,190.86
Water Sales - Town of Didsbury	73,518.43	789,422.03	1.01	779,491.35	1,039,321.80
Water Sales - Town of Carstairs	69,058.35	693,407.23	1.19	581,668.09	775,557.45
Water Sales - Town of Crossfield	66,952.42	674,917.37	0.97	697,686.89	930,249.19

### Rate for General Water Supply Services April 1, 2024

1. The rate for general water supply services to Customers to be charged under Section 3 of the Bylaw shall be:

- a. Members- \$ 2.05 per cubic meter
- b. Industrial - \$ 3.48 per cubic meter
- c. Bowden Institute- \$ 2.54 per cubic meter
- d. Small Users- \$ Minimum of \$60.00 dollars a month or \$ 2.05