

Town of Bowden - Regular Council Meeting
AGENDA

A Regular Council Meeting of the Town of Bowden
to be held in Council Chambers, at 2101 – 20 Avenue, Bowden,
on **Monday 13 May 2024**, at **7:00pm**.

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| 1. CALL TO ORDER | |
| 2. ADDITIONS / DELETIONS TO THE AGENDA & ADOPTION OF THE AGENDA | |
| 3. ADOPTION OF PREVIOUS MINUTES
April 22, 2024, Regular Council Meeting. | Pages
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| 4. PUBLIC HEARING
None scheduled. | |
| 5. DELEGATION
None scheduled. | |
| 6. BUSINESS ARISING FROM PREVIOUS MINUTES
6.a Bowden Hotel.
6.b Alberta Municipalities Distinguished Service Award
6.c Key Dates. | 8 - 12 |
| 7. BYLAWS & POLICIES
7.a Fire Bylaw 03 / 2024.
7.b Taxation Rate Bylaw 04 / 2024.
7.c Accounting & Financial Controls Policy 02 / 2024. | 13 - 30
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| 8. NEW BUSINESS
8.a Municipal Affairs Statutes Amendments - Bill 20.
8.b Provincial Priorities Act - Bill 18.
8.c CAEP Dinner & Meet. | 57 - 82
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| 9. FINANCIAL
9.a Operating Income & Expenditure Report YTD 2024. | 90 - 98 |
| 10. CORRESPONDENCE
10.a RDC Enforcement Contracts (March & April). | 99 - 101 |
| 11. REPORTS
11.a CAO's Report.
11.b Council Committee Reports.
11.c Society & Other Reports. | 102 - 103
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| 12. MEETING ADJOURNMENT | |



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Town of Bowden – Regular Council Meeting
 held on Monday 22 April 2024
 at Town of Bowden Council Chambers.

MINUTES (unapproved)

1. CALL TO ORDER

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

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

ADMINISTRATION	CAO	Rudy Friesen
	Recorder	Arno Glover

DELEGATION	BDO Canada	Ryan Wachter
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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 amended.

Note: (amended as follows)

Agenda item 8.b Alberta Municipalities Long Term Awards

MOTION CARRIED UNANIMOUSLY

3. ADOPTION OF PREVIOUS MINUTES

Motion 3.a.

Moved by Councillor Sandy Gamble that Council adopts the minutes as presented for the Regular Council Meeting of April 8, 2024.

MOTION CARRIED UNANIMOUSLY

4. PUBLIC HEARING

There were no public hearings.

5. DELEGATION

BDO Canada provided Council with an overview of the draft Consolidated Financial Statements for the financial year ending 31 December 2023.

Thereafter Council was provided the opportunity to discuss aspects of the auditor's report in a closed session of Council.

CAO Rudy Friesen and Recorder Arno Glover left the meeting.

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CLOSED SESSION OF COUNCIL ("in camera")**Agenda Item 5 (Financial)**

Section 197(4) of the MGA applies: Exception to disclose under Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act, RSA2000, Chapter F-25 (as amended over time) on the basis of: Section 27 "is deemed to be privileged information".

Motion 5.a

Moved by Councillor Marie Flowers at 7:39pm that Council moves to an "in-camera" session for Agenda item 5.a as per section 27 of the FOIP Act.

MOTION CARRIED UNANIMOUSLY**Motion 5.b**

Moved by Councillor Deb Coombes at 7.48pm that Council return to an "open meeting" of Council.

MOTION CARRIED UNANIMOUSLY

CAO Rudy Friesen and Recorder Arno Glover returned to the meeting.

Thereafter a motion was tabled as follows:

Motion 5.c

Moved by Councillor Paul Webb that Council approves the Auditors Report and the Consolidated Financial Statements for year ending 31 December 2023 as presented.

MOTION CARRIED UNANIMOUSLY**6. BUSINESS ARISING FROM PREVIOUS MINUTES****Agenda item 6.a Bowden Hotel**

There was no further update on matters regarding the Bowden Hotel.

The Auditors report had explained the procedures carried out in past financial years regarding the treatment of the Bowden Hotel debt liability within the Consolidated Financial Statements.

There was no motion made.

Agenda item 6.b Key Dates

Administration provided Council with forthcoming key dates.

There was no motion made.

7. BYLAWS & POLICIES

There was no agenda item submitted.

8. NEW BUSINESS**Agenda item 8.a 2024 Provincial Construction Program**

Administration provided Council with content from the 2024 Provincial Construction Program as it relates to Highway 2a.

Motion 8.a

Moved by Councillor Randy Brown that Council accepts the submitted item of New Business as information.

MOTION CARRIED UNANIMOUSLY

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New - Agenda item 8.b Alberta Municipalities Distinguished Service Awards

Mayor Robb Stuart gave details of the Alberta Municipalities distinguished service awards.

This award recognizes elected officials in Alberta urban municipalities who have served 20 years or more in an Alberta municipality.

Nominations can be made on the Alberta Municipalities web site.

There was no motion made.

9. FINANCIAL**Agenda item 9.e LGFF**

Council agreed to discuss this agenda item in advance of any further discussion on the 2024 Capital Budget.

Administration provided Council with:

- i. correspondence from Municipal Affairs with regard to the Local Government Fiscal Framework (LGFF),
- ii. information relating to municipal statistical indicators.

The letter from Municipal Affairs raised concerns regarding the ratio of investment in capital projects to the amount of annual depreciation of existing tangible capital assets on data analyzed over the past 3 years. The letter stated that this may impose future LGFF project eligibility restrictions.

CAO Rudy Friesen stated that Administration will reach out to Municipal Affairs and seek further guidance on the content and tone of the letter.

It was stated to Council that Administration will continue to review capital project needs and asset replacement requirements as a matter of ongoing tasks as part of the Town's asset management program and long-term capital project planning.

Motion 9.a

Moved by Councillor Sandy Gamble that Council accepts the attached Municipal Affairs letter and the municipal indicators statistical data as information.

MOTION CARRIED UNANIMOUSLY

Agenda item 9.a Capital Budget 2024 (revised version 2)

Administration submitted the second draft of the 2024 Capital Budget for Council's review and deliberation.

CAO Rudy Friesen provided an overview of the business case studies for those projects that had been revised following the initial budget presentations made in the RCM of April 8.

CAO Rudy Friesen requested that Council approve either in full or part all of the Capital projects listed.

Council reviewed the project summary sheet to provide approval for each project as listed.

It was noted that the preference for the new sidewalk on 20th Avenue was for the north side and not the south side as stated in the business case study.

In addition, project number 13 (Centennial Park equipment) received further debate and discussion.

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Agenda item 9.d Accounting Standard PS3280

BDO Canada raised the matter of Public Sector Accounting Standard 3280 during the review made of the Consolidated Financial Statements earlier in the meeting.

CAO Rudy Friesen stated that in order to complete the revised scope of the PS3280 Public Sector Accounting Standards for 2024 Council was requested to approve an additional funding of \$5000.00 to conduct a hazardous material survey for the Pumphouse, Public Works, Museum and FCSS buildings.

This work, once completed, will satisfy the requirement stipulated by BDO Canada (for 2024).

Motion 9.f

Moved Councillor Deb Coombes that Council approves an additional Operating Budget expenditure of \$5000.00 to complete the revised scope of the buildings environmental survey as requested by BDO Canada to satisfy the requirements of PS3280 for financial year 2024.

MOTION CARRIED UNANIMOUSLY

10. CORRESPONDENCE**Agenda item 10.a Red Deer County Protective Services
February Enforcement Contract**

Motion 10.a moved by Councillor Sandy Gamble that Council accept the submitted item of correspondence as information.

MOTION CARRIED UNANIMOUSLY

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

CAO Rudy Friesen provided Council with an overview of the items included within the CAO's report.

It was noted that the FCSS Tour date of May 12th was incorrect (*revised as June 12th*)

Motion 11.a moved by Councillor Deb Coombes that Council accept the submitted CAO report as information.

MOTION CARRIED UNANIMOUSLY

Agenda item 11.b Council Committee Reports

There were no Council Committee reports.

Agenda item 11.c Society & Other Reports

- i. Parkland Regional Library System 2023 Report (overview)

The following reports were provided under separate cover (confidential)

An exception to disclose under Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act, RSA2000, Chapter F-25 applies on the basis of: Section 27 "deemed to be privileged information".

- ii. Bowden Historical Society (AGM meeting of March 26, 2024).
- iii. Bowden Historical Society (meeting of March 26, 2024).

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Motion 11.b

Moved by Councillor Marie Flowers that Council accept the submitted reports as information.

MOTION CARRIED UNANIMOUSLY

12. MEETING ADJOURNMENT

Motion 12.a

Moved by Councillor Marie Flowers at 8:58pm to adjourn the meeting.

MOTION CARRIED UNANIMOUSLY

Meeting Adjourned

Minutes signed by:

**Mayor
Robb Stuart**

**CAO
Rudy Friesen**

Regular Council Meeting: May 13, 2024.	Agenda Item: 6.a / 6.b / 6.c
Prepared by: Arno Glover	Approved By: CAO
Report Type: Information	Attachment(s): 1 ABmunis Distinguished Service Award Online Application Form (online screen example) 2 Municipal Leaders Caucus schedule 3 Municipal Leaders Caucus (tentative) agenda

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

Content:

6.a Bowden Hotel

There are no further updates.

6.b ABMunis Distinguished Service Award (Application)

Reference Agenda item 8.b RCM April 22, 2024.

Mayor Robb Stuart gave details of the Alberta Municipalities distinguished service awards during the RCM of April 22.

This award recognizes elected officials in Alberta urban municipalities who have served 20 years or more in an Alberta municipality.

Nominations have to be submitted on the Alberta Municipalities web site (the deadline for submissions is June 14).

The online submission form requires the date that Council by resolution approved the applications.

Suggested Motion:

Motion by Councillor _____ that Council approves the applications for the Alberta Municipalities Distinguished Service Award for Mayor Robb Stuart, Councillor Paul Webb, and Councillor Wayne Milaney.

6.c Key Dates (for information only)

- May 23** CAEP Dinner & Meet (5:30pm Westerner Park Harvest Centre)
- May 27** Regular Council Meeting (7:00pm)
- June 12** FCSS Partners group tour (noon luncheon)
- June 14** Deadline for Alberta Municipalities distinguished service awards submissions
- June 27** Alberta Municipalities Summer Municipal Leaders Caucus (10:00am Innisfail)

DISTINGUISHED SERVICE AWARD

[Home](#) / [About Us](#) / [Alberta Municipalities Awards](#) / [Distinguished Service Award](#)

This award recognizes elected officials in Alberta urban municipalities who have served 20 years or more in an Alberta municipality.

Award criteria:

MUNICIPALITY *

NOMINEE NAME *

NOMINEE ADDRESS *

TOWN/CITY *

PROVINCE *

POSTAL CODE *

PHONE NUMBER (WORK) *

PHONE NUMBER (HOME) *

EMAIL ADDRESS *

TOTAL LENGTH OF SERVICE *

INDICATE YEARS SERVED AS COUNCILLOR (YYYY - YYYY)

INDICATE YEARS SERVED AS MAYOR (YYYY - YYYY)

DETAILS OF CONTRIBUTION TO THE COMMUNITY/ACHIEVEMENT *

Approved by resolution of Council

DATE OF COUNCIL *

MUNICIPALITY OF COUNCIL *

Confirmation of service

THE NOMINEE HAS 20 OR MORE YEARS OF SERVICE, BEGINNING ON *

NAME OF CITY CLERK/MUNICIPAL SECRETARY *

TITLE OF CITY CLERK/MUNICIPAL SECRETARY *

MUNICIPALITY OF CITY CLERK/MUNICIPAL SECRETARY *

DATED THE *

NOMINATOR NAME *

NOMINATOR EMAIL *

NOMINATOR PHONE *

SIGNED *

Sign above

UPLOAD IMAGES OF THE NOMINEE (4-6 PHOTOS, HIGH RESOLUTION) *

By submitting these photos I give Alberta Municipalities permission to use them for promotional purposes.

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Allowed types: gif, jpg, jpeg, png.

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2024 SUMMER MUNICIPAL LEADERS' CAUCUS

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[← Events](#)

Jun 12 - 27

Hybrid
Advocacy

[REGISTER TODAY!](#)

Event Summary

[Registration now open!](#)

Join us for one of five Alberta Municipalities' summer Municipal Leaders' Caucuses being held across the province between June 12 and June 27, 2024. Please note, registration is open to elected officials and administrators for municipalities in Alberta.

While dates and host municipalities have been confirmed, venues are still being finalized. All registrants will receive an email when details have been confirmed.

Dates

June 12 - Falher
June 13 - Bonnyville
June 14 - St. Albert (also offered virtually)
June 26 - Stirling
June 27 - Innisfail

The summer Caucuses will focus on smaller, more engaging conversations based on top-of-mind issues facing our communities. In-person registration will also include a light continental breakfast and lunch.

Event Category

Advocacy

Ticket pricing

In-person: \$110+GST

Virtual: \$55+GST

Downloads

 [DRAFT AGENDA FOR SUMMER 2024 MLC.PDF](#)

Cancellation/Refund Policy

All cancellations must be submitted via email to registration@abmunis.ca prior to 11:59 pm MST on June 5, 2024 to be eligible for a full refund, minus a \$10 administrative fee. Any

Draft Agenda for Summer 2024 Municipal Leaders' Caucus***Subject to Change***

10:00 a.m.	Opening Remarks
10:05 a.m.	Welcome from the Mayor of the Host Municipality
10:10 a.m.	Welcome from MLA of the Host Constituency
10:15 a.m.	Icebreaker Activity
10:30 a.m.	Session I – Water Conservation
11:15 a.m.	ABmunls Advocacy Strategy and President's Report
12:00 p.m.	Lunch
1:00 p.m.	Session II – Local Election and Municipal Governance Changes
1:45 p.m.	Mini-Session I – Assessment Model Review
2:00 p.m.	Mini-Session II – Provincial Infrastructure Funding
2:30 p.m.	Session III (led by host municipality)
2:55 p.m.	Closing Remarks

Regular Council Meeting: May 13, 2024.	Agenda Item: 7.a
Prepared by: Arno Glover	Approved By: CAO
Report Type: RFD	Attachment(s): 1. Fire Bylaw 03 / 2024

Content

1 Fire Bylaw 03 / 2024

The attached draft Fire Bylaw is submitted to Council as a Request for Decision.

This bylaw repeals Fire Services Bylaw 04 / 2013.

2 Background:

Bylaw 04 / 2013 received a full review as a process of continuous renewal in order to:

- i. ensure that the bylaw remains appropriate, relevant, and meaningful,
- ii. create an effective document with improved provisions, and clarity of terms and definitions,
- iii. assist members of Red Deer County Protective Services and the Town to better understand their roles and responsibilities.

Bylaw 04 / 2013 is outdated with references within the document to:

- the Town Manager,
- application for fire permits to be issued by the Town,
- application for firework permits to be issued by the Town,
- fees for Fire Code Inspections conducted by the Town.

Within the bylaw there is no reference made to Red Deer County Protective Services and the services provided.

3 Amendments

Significant changes have been made to the bylaw.

Draft Fire Bylaw 03 / 2024 is not therefore presented to Council with comparative highlighted amendments between the current and revised bylaws.

4 Review

Bylaw 03 / 2024 as presented to Council has been received, reviewed, and approved by:

- i. The Director of Emergency Management.
- ii. Red Deer County Fire Chief - Drayton Bussiere.

5 Recommended Actions:

Administration recommends that Council by resolution grants first reading to Fire Bylaw 03 / 2024.

Administration are to include further amendments if required / requested by Council and to resubmit to Council for second reading at a future date.

6

Recommended Motion:

Motion by Councillor _____ that Council gives first reading to Fire Bylaw 03 / 2024.

7 Future Actions:

Administration will resubmit the bylaw for second reading of Council at the RCM of 27 May 2024.



Town of Bowden
Box 338, 2101 20th Ave
Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta
FIRE BYLAW
03 / 2024 (1st Reading of Council)

Whereas the Municipal Government Act, RSA2000, Chapter M-26 provides that Council may pass bylaws for municipal purposes respecting the following matters:

- i. safety, health and welfare of people, and the protection of people & property,
- ii. people, activities, and things in, on or near a public place or place that is open to the public,
- iii. services provided by or on behalf of the municipality.

And whereas the Municipal Government Act authorizes a municipality to pass enactments that:

- i. provide for the enforcement of bylaws,
- ii. impose penalties, fees, and charges,
- iii. allow for the remedying of contraventions of bylaws,
- iv. provide for inspections to determine if bylaws are being complied with,
- v. provide for a system of licences, permits or approvals (including the imposition of terms and conditions that must be satisfied in order to receive or keep such licences, permits or approvals).

And whereas it is deemed expedient and desirable for the Town of Bowden to establish a fire bylaw to regulate and prohibit certain activities in the interests of fire protection and public safety,

Now therefore, the Municipal Council of the Town of Bowden hereby enacts as follows:

1 SHORT TITLE

This bylaw may be known as, and cited as, the "Fire Bylaw".

2 PURPOSE

To establish by bylaw regulations for the provision of fire services and to regulate activities so that fires do not cause a nuisance or become a risk to persons or property.

3 DEFINITIONS

In this Bylaw and the attached schedule, the following definitions apply:

Acceptable

Means to satisfy a tolerable, satisfactory, or socially agreeable requirement or standard.

Burning Hazard / Fire Hazard

Means an actual or potential occurrence of fire or accumulated material that could endanger another person or property or potentially damage a property.

Bylaw

Means this bylaw, and all other Town bylaws made pursuant to the authority of the MGA, or any regulation, or policy or order made pursuant to the authority of this or any other Town bylaw.

CAO (Chief Administrative Officer)

Is the person appointed by Council into the position of Chief Administrative Officer for the Town of Bowden in accordance with the MGA and is the administrative head of the Municipality (and includes any person given designated responsibilities by the CAO).

Commercial Fire

Means a fire which is set and maintained for nonresidential or non-recreational use including but not limited to flaring, controlled burns, thawing of the ground and fires at public events.

Damage

Means destruction, impairment, or physical harm to either property or personal effects, in such a way as to spoil its visual aesthetics, value, usefulness or normal function.

Designated Officer

Means a person to whom the CAO has delegated powers, duties or functions as permitted under the authority of the MGA or any other person with powers enabled under any other order or enactment. including but not limited to:

- a) any person appointed by the Town as a Bylaw Enforcement Officer,
- b) any other Designated Officer of the Town,
- c) a Red Deer County Inspector or Officer empowered under a intermunicipal collaboration agreement, including, but not limited to, a Fire Inspector, Safety Codes Officer, the Fire Chief and their designates and deputies,
- d) any Inspector appointed by a Minister with responsibilities defined or authorized under enactment,
- e) any person by virtue of appointment to another office including, but not limited to, RCMP Officers, a Peace Officer (contracted or otherwise), or a Sheriff.

Discharge (reference fireworks)

Means to fire or attempt to ignite, explode, set off, or cause to be fired.

Excessive

Means an amount too great to be considered reasonable or acceptable, ie: exceeding what is usual, proper, necessary, or normal.

Fire Ban / Fire Restriction Order / Fire Advisory Order

Means any order or directive issued by Red Deer County that restricts or prohibits all or some forms of fire.

Fire Chief (however named)

Means the person(s) appointed by Red Deer County as the head of the Protective Services Station 7 (Bowden Fire Station) and any other person or designate acting under the authority of the Fire Chief.

Fire Hazard

Means combustible material, or an accumulation of material, that through its location, condition or arrangement may be (accidentally or intentionally) ignited and if ignited creates a burning hazard.

Fire Permit

Means a permit or authorization given by Red Deer County for the setting of open-air fires, structure fires and any other fire not contained with an approved fire pit or fire container.

Fire Pit

Means an acceptable outdoor receptacle that meets the following specifications:

- a) a minimum of 3 metres clearance, measure from the nearest fire pit edge to the nearest edge of a building, property line, or other combustible material,
- b) a height not exceeding 2 feet (0.6 metres) when measured from the surrounding grade to the top of the pit opening,
- c) equipped with mesh screen with openings no larger than 1 inch (2.5 cm),
- d) enclosed sides made from bricks, concrete blocks, heavy gauge metal or other noncombustible materials,
- e) not located over any underground utilities or under any overground wires,
- f) not located under any tree or overhanging branches.

or as otherwise defined or required or ordered by a Red Deer County Inspector or Fire Officer.

Fireworks

Includes consumer fireworks, display fireworks, special effects pyrotechnics, and firecrackers as listed in the Explosives Regulation (Canada) and the National Fire Code (Alberta Edition).

Highway

Means means a highway as defined by the Traffic Safety Act, RSA2000, c. T-6 including but not limited to:

- a) a thoroughfare, street, road, service road, trail, avenue, parkway, driveway, lane, alley, square, or other place or any part of any of them, whether publicly or privately owned, that the public is ordinarily entitled or permitted to use,
- b) a sidewalk, including a boulevard or easement adjacent to the sidewalk,
- c) any ditch or culvert that lies adjacent to and parallel with the highway.

Incident

Means a fire, or a situation where a fire or an explosion is imminent or any other situation presenting a danger / hazard or possible danger / hazard to life or property.

Incinerator Fire

Means a fire confined within an apparatus specifically designed for burning waste material, typically industrial waste, at high temperatures until it is reduced to ash.

Material

Means any solid, liquid or gas or matter or product.

MGA

Means the Municipal Government Act, RSA2000, Chapter M-26.

Municipality

Means the Town of Bowden.

Negligence

Means a failure to exercise a degree of care that would be taken by another reasonable person in the same circumstances.

Nuisance

Means any act or deed, or omission, or thing, which in the opinion of the CAO, or Designated Officer is, or could reasonably be expected to be annoying, or troublesome, or destructive, or harmful, or inconvenient, or injurious to another person and / or their property.

Occupant

A person (other than an owner) occupying or exercising control over, or having right to occupy or exercise control over, land or property or buildings either as a tenant or lessee for the purpose of residential or commercial activity under agreement with the owner of the land or property or buildings.

Open Air Fire / Open Fire

Means any fire which is not contained inside a building, or which is not contained within an acceptable incinerator, or fire pit including, but not limited to, grass fires, running fires, structure fires, building fires, wood scrap fires, ground thawing fires and chattel fires.

Owner (of a Property / Premise)

Means the person who is:

- a) the registered / legal owner of a property or premise,
- b) an authorized occupier of a property or premise,
- c) the person who has lawful possession of a property or premise,
- d) the person who has the right to exercise control over a property or premise,
- e) in control or development of a property or premises under construction.

Person(s)

A person occupying or exercising control over, or having right to occupy or exercise control over, land or property or buildings and includes:

- a) an individual (resident / non-resident or visitor),
- b) customers, suppliers, agents, and contractors,
- c) a legal or business entity, including a developer, contractor, association, partnership, society,
- d) unless the context otherwise requires, this does not include the Town.

Premise

Means any part of a property including buildings, structures, land, or anything equipment or device on that property for carrying out activities that are ancillary to the activities carried in or on that property.

Prohibited Material / Prohibited Debris

Means any material that when burned will result in the release into the atmosphere dense smoke or toxic air contaminants, including but not limited to:

- a) animal cadavers, or animal waste,
- b) chemicals and chemical containers,
- c) toxic substances (including rubber or plastic),
- d) combustible / explosive material (including fuels, oils, propane),
- e) treated or painted lumber with preservatives including oils, glues, and resins,
- f) wet or unseasoned wood,
- g) paints and painting materials,
- h) pathological waste,
- i) rubber (including tires) or plastic, or anything containing or coated with rubber or plastic or similar substances, except rubber or plastic attached to shredded scrap steel.

Property

Means:

- a) any public or private land,
- b) any building or structure (either residential or non-residential / occupied or unoccupied),
- c) both or part of a) & b), situated within the Municipality.

Provincial Offences Procedure Act

Means the Provincial Offences Procedure Act, RSA2000, Chapter P-34.

Public Place

Means any place within the Town to which the public may have either express or implied public access including, but not limited to, a highway, street, road, trail, lane, alley, sidewalk, boulevard, school, playing field, park, playground, public building and / or any fixture or object located in a public place.

Pursuant to

Means to execute, carry out or investigate an activity in accordance with the requirements of a statute, ruling, policy, order, or request.

Reasonable (unreasonable)

Means to satisfy a tolerable, satisfactory, or agreeable requirement or standard or to satisfy the time by which an action must be carried out.

Recreational Fire

Means a permitted fire confined to a private property or premise set for the purpose of cooking, obtaining warmth, or viewing for pleasure.

Remedial Order

An order to remedy contraventions issued in accordance with section 545 of the MGA.

Running Fire

Means a burning fire that is not under the control of any person.

Specific Penalty

Means a fee or charge of a predetermine amount payable in respect of offences in accordance with this bylaw.

Town

Means the Municipality of the Town of Bowden in the Province of Alberta.

Unacceptable

Means to not satisfy a tolerable, satisfactory, or socially agreeable requirement or standard.

Words (interpretation)

- a) "may" is to be interpreted as permissive (allowed but not obligatory, optional).
- b) "must" is to be interpreted as imperative (obligatory, mandatory, required, unavoidable).
- c) "shall" is to be interpreted as "must".
- d) "should" is to be interpreted as a recommended (desirable, not required to conform).
- e) "including but not limited to" means when listing a number of items, does not limit the bylaw term to only those words or those items listed.

4 DELEGATION OF AUTHORITY**4.1**

Part 17.2. of the MGA allows for an Intermunicipal Collaboration to provide for the integrated delivery and funding of intermunicipal services.

The Town of Bowden and Red Deer County have entered into a Municipal Services Agreement that allows Red Deer County to provide the following services:

- i. Fire & Rescue,
- ii. Bylaw Enforcement,
- iii. Building & Fire Safety Codes.

4.2

Red Deer County are empowered under the joint Municipal Services Agreement with the Town, and this bylaw to conduct all actions necessary in order to:

- i. provide fire and rescue services (as defined in section 5 of this bylaw),
- ii. fulfill the responsibilities and duties legislated under any statutory enactment, regulation, or order with regard to fire inspection, prevention, and control,
- iii. enforce the provisions of this bylaw.

4.3

Within the context of this bylaw, any reference to Red Deer County by definition includes:

- i. the Municipal District of Red Deer County, Province of Alberta,
- ii. Red Deer County Protective Services,
- iii. Red Deer County Protective Services Station 7 (Bowden District Fire Station),
- iv. Red Deer County Fire Services,
- v. Red Deer County Patrol (Peace Officers),

and by definition is further inclusive of all officers or members of (i) to (v) above including, but not limited to, Safety Code Officers, Fire Inspectors, the Fire Chief, and their designates and deputies.

4.4

The Fire Chief (and / or designated officers) may:

- i. order persons within a building to vacate the building until such time given authorization to return,
- ii. establish a perimeter around a building or scene of an investigation or incident,
- iii. regulate the conduct of members of the public in and around the vicinity of a building, or any place, or incident scene in order to maintain or protect life or property,
- iv. prevent access to a building or place to safeguard a scene for investigation or safety purposes.

5 FIRE SERVICES

By the authority of the existence of the joint Municipal Services Agreement, Red Deer County provides fire services to the Town including, but not limited to:

- i. preventing & extinguishing fires,
- ii. preserving life and property and protecting persons and property from injury or destruction,
- iii. preventing, combating, and controlling incidents,
- iv. providing rescue & emergency medical services,
- v. investigating and reporting on the cause of fires (accidents or incidents),
- vi. conducting property inspections, fire inspections, preventative inspections in accordance with the National Fire Code (Alberta Edition) and the Province of Alberta Safety Codes Act, or need,
- vii. fulfilling the obligations of, and the enforcement of, the National Fire Code (Alberta Edition) and the Province of Alberta Safety Code Act and any other relevant or applicable enactment or order made by the Safety Codes Council,
- viii. issuing fire permits,
- ix. issuing fire bans or fire restrictions applicable to the Town's municipal boundaries,
- x. enforcing fire bans or fire restrictions within the Town's municipal boundaries,
- xi. purchasing, operating, and testing fire apparatus and equipment for the provision of fire services,
- xii. the appointment of and the provision of training, recruitment, and assignment of responsibilities to all Bowden District Fire Station 7 members

6 GENERAL

PART 1 CONTROL OF FIRE HAZARDS OR BURNING HAZARDS

6.1.1

If in the opinion of either Red Deer County or the Town a fire hazard or a burning hazard exists, an order may be made or given to an owner, occupant, or person in control of a property or premise to reduce or remove the hazard, within a fixed time and in a manner prescribed.

6.1.2

A person who has ownership or care and control of a property must not allow the property (or land) to be in such a condition or state that it poses a fire risk or hazard.

6.1.3

If an order made pursuant to section 6.1.1 is not carried out within the stipulated time or manner, Red Deer County or the Town may perform any activity to satisfy the required work, or the conditions of the order made.

6.1.4

A Designated Officer may, without a warrant, enter any property, building, structure, or land, with any equipment or persons it considers necessary in order to enforce an order to either remove or reduce a fire hazard or burning hazard.

6.1.5

Red Deer County / the Town may charge the owner or occupant of a property for full or partial reimbursement of the cost of any activity or remedial action required in order to remove a fire hazard or burning hazard.

PART 2 CONTROL OF FIRES

6.2.1

No person shall allow, or allow to be burned, a fire on any property or premises, or public place or park except where allowed by permit or Town authority and in compliance with the provisions of this bylaw.

6.2.2

No person shall burn, or allow to be burned, a fire on any property or premise that violates any condition of a full fire ban or partial fire ban or fire restriction issued by Red Deer County Fire Services.

6.2.3

No fire (outdoor or indoor) is permitted at any time on any property or premise of prohibited materials or materials that when burnt create prohibited debris.

6.2.4

No fire (outdoor or indoor) is permitted at any time on any property or premise that creates any debris or smoke to be emitted from the fire which impairs visibility on a public highway or street, or which creates a public health hazard.

PART 3 PERMITTED FIRES

6.3.1

The following fires are permitted without a fire permit provided they are set and maintained in accordance with the provisions of this bylaw:

- i. fires which are wholly contained within a building or structure which are relevant to the normal / expected use of that building,
- ii. the cooking of food using portable gas appliances, or BBQ charcoal,
- iii. cooking or recreational activities in acceptable fire pits subject to the provisions in section 6 part 5 of this bylaw,

- iv. incinerator fires,
- v. fires set by the Town for municipal purposes,
- vi. fires set by Red Deer County Fire Services for training purposes,
- vii. any fire otherwise approved by Red Deer County or the Town.

6.3.2

Permitted fires are not permitted to burn any prohibited material or create any prohibited debris.

6.3.3

Where a fire is permitted every person who builds, ignites, or allows a fire on a property or premise must ensure that the fire:

- i. is under control and contained to a reasonable size,
- ii. is not left unsupervised at any time,
- iii. is fully extinguished before such supervision ends,
- iv. does not create embers, sparks, smoke, or smells that are a hazard or unacceptable nuisance to other persons or property.

PART 4 FIRE PERMITS

6.4.1

The following fires are not permitted without an authorized fire permit (issued by Red Deer County):

- i. commercial fires,
- ii. open air fires,
- iii. any other fire not listed in section 6.3.1 of this Bylaw.

6.4.2

Fire permits are issued by Red Deer County subject to:

- i. any payment, procedures, regulations, or conditions that apply,
- ii. any additional conditions imposed as deemed relevant or appropriate,
- iii. the provisions within this bylaw,
- iv. any fire bans or partial fire bans in effect at the time.

6.4.3

Fire permits are valid for the day / date stated when issued and subject to the provisions of section 6.4.4 of this bylaw.

6.4.4

A fire authorized by the issue of a fire permit is not allowed to burn on a property or premise between the hours of 12.00am (midnight) and 8.00am on any day of the week.

6.4.5

Where a fire ban or partial fire ban or fire restriction is in force all fire permits are revoked irrespective of the fact that the ban may have been issued subsequent to the issue of a fire permit.

6.4.6

Fire permits are not transferable.

6.4.7

Fire permits can be suspended, revoked, or cancelled at any time if the permit holder breaches any provisions within this bylaw, or if the continuation of burning constitutes a hazard or nuisance to other persons or property.

PART 5 FIRES IN FIRE PITS

6.5.1

All fires in firepits are subject to the provisions of this bylaw. Fire Pits are as defined by this bylaw.

6.5.2

All fires in fire pits must be supervised at all times by an adult until such time that the fire is fully extinguished, leaving only cold ashes.

6.5.3

All fires in fire pits must not be fueled by any prohibited material or create any prohibited debris.

6.5.4

The flames from a fire pit must not cause a fire hazard.

6.5.5

A means of extinguishing the fire must be kept on hand / close by while the fire is burning.

6.5.6

Red Deer County reserves the right to inspect and approve any fire pit prior to a fire being allowed in any fire pit.

This right applies to fire pits in private residential properties and any other property including but not limited to public places, parks, and the Bowden Agricultural Society property and lands.

PART 6 FIREWORKS

6.6.1

No person shall discharge fireworks within the Municipality except where allowed by Red Deer County or by the written authority of the CAO and in compliance with the provisions of this bylaw.

6.6.2

Where approval is given fireworks must be discharged in accordance with any conditions of any permit issued or any other stated terms or conditions as given either by the Town or Red Deer County including, but not limited to:

- i. hours of the day, days of the week,
- ii. duration and height of the display,
- iii. types of fireworks used,
- iv. location,
- v. safety requirements.

6.6.3

A firework display may be subject to any conditions imposed by the Town or Red Deer County including, but not limited to:

- i. a safety inspection,
- ii. conformity with the findings of a safety inspection,
- iii. the provision of any safety equipment identified as a requirement,
- iv. any training, certification or professional qualifications required of those persons involved,
- v. in accordance with the Display Fireworks Manual issued by Natural Resources Canada.

6.6.4

Where permitted, fireworks must be stored, used, and ignited in accordance with any enactment or regulation or code including the provisions of the Explosives Act (Canada) or the National Fire Code (Alberta Edition) and the manufacturers guidelines.

6.6.5

The provisions within section 6.6.1 of this bylaw do not apply to low hazard practical / utility fireworks including highway flares, railway flares and wildlife control devices where used correctly and by competent and authorized persons.

PART 7 FIRE ALARMS**6.7.1**

Property owners are responsible for ensuring residential fire alarms and commercial fire control systems are maintained in accordance with manufacturer guidelines.

6.7.2

While it is recognized that fire alarms are subject to fault and component failures any false fire alarm that is set off needlessly through willful, intentional, or malicious intent or by neglect may be subject to penalty, fine or recovery of cost proceedings.

7 AUTHORITY OF RED DEER COUNTY**7.1**

Only members of Red Deer County Protective Services shall have control, direction and management of any apparatus, equipment or manpower assigned to an incident.

7.2

Members of Red Deer County Protective Services are empowered to cause a building, structure, or object to be pulled down, demolished, or removed if deemed necessary to contain a fire from spreading to other buildings, structures, or objects or to make the area safe from any remaining hazard or material.

7.3

Members of Red Deer County Protective Services (and their apparatus and equipment) are empowered to enter or pass through any property or premise as deemed necessary in order to combat, control or deal with an incident (including adjoining or neighbouring properties).

7.4

Members of Red Deer County Protective Services are empowered to establish boundaries or establish limits and prevent access in or around any incident.

7.5

Members of Red Deer County Protective Services are empowered to obtain assistance and / or support from any other Designated Officer as deemed necessary in order to discharge their duties and responsibilities.

8 AUTHORITY OF THE CAO**8.1**

Council authorizes the CAO to conduct all actions necessary in order to fulfill the responsibilities and duties legislated under any statutory enactment, regulation, order, this bylaw, or any other Town bylaw.

8.2

Without limitation, the CAO is empowered to provide for:

- i. administering or enforcing the provisions of this bylaw,
- ii. granting licenses, approvals and permissions as set out in this bylaw,
- iii. approving exemptions to this bylaw,

- iv. imposing penalties or waiving penalties where appropriate or necessary,
- v. imposing additional restrictions as deemed necessary in the public interest,
- vi. any action or decision deemed as being reasonably practicable.

The provisions within any section of this bylaw where relevant do not apply in cases where there is a temporary relaxation of any provision made by the CAO or a Designated Officer due to special circumstances or other special arrangements.

8.3

The CAO may declare any activity to be deemed as being:

- i. dangerous, or hazardous,
- ii. a risk to property or other persons,
- iii. unacceptable or excessive or unreasonable,
- iv. a nuisance,

as necessary, or appropriate, under the provisions of this bylaw in order to protect property and other persons in the best interest of the community as a whole.

8.4

The CAO may establish rates, charges, penalties, or fees for any costs incurred or material used for remedial purposes including, but not limited to,

- i. the cleanup and removal of any debris or waste,
- ii. non-specific infractions of any part of this bylaw,
- iii. fire response costs.

8.5

The CAO may delegate powers to Designated Officers as deemed appropriate or necessary.

8.6

A Designated Officer may conduct patrols and inspections within the Town for the purpose of enforcing the provisions of this bylaw.

8.7

No person may obstruct, interfere with, or hinder the CAO, or a Designated Officer in the carrying out of their duties and responsibilities under this bylaw, or any other enactment, order, or Town bylaw.

8.8

The CAO or a Designated Officer may, upon giving reasonable notice of time to a person or owner or occupant, may enter any private, retail, or commercial premise to carry out an inspection, enforcement, remedy, or any action authorized or required by either, order, enactment, or this bylaw (as provided for in Part 13, Division 4, Enforcement of Municipal Law of the MGA).

The CAO or a Designated Officer may in certain circumstances seize and confiscate any dangerous equipment, devices, or material dependent upon assessment of risk, or hazard or danger.

8.9

The CAO may issue a written warning that:

- i. directs a person to take action to remedy any contravention of this bylaw,
- ii. states the action the Town will take to remedy the contravention.

This may lead to the issue of:

- i. a specific penalty for contravention of a provision or for an offence as identified within this or any other Town bylaw,
- ii. an unspecified penalty for infractions of any part of provision of this bylaw,

- iii. the issue of a remedial order to remedy the infraction (in accordance with Part 13, Division 4, Enforcement of Municipal Law of the MGA),
- iv. any or all of i) to iii) above.

8.10

Not every matter can be addressed through regulation within this Bylaw. In the interest of minimizing any misunderstanding and maintaining a safe community, all persons should liaise directly with the Town on any matter regarding fire services, fire bans or fire inspections.

9 LIABILITY & APPEAL

9.1

No action for damages shall be taken against the Town or any Designated Officer acting under the authority of this bylaw or the enforcement of the provisions of this bylaw or any other statutory enactment or order.

9.2

Any penalty or order issued under this bylaw shall not affect or remove in full or part any liability for claims or damages that may arise under a civil action brought to a Court in relation to an offence committed under this bylaw or any other enactment.

9.3 Right of Appeal

Any person who considers themselves to be aggrieved by a decision of the CAO (or a Designated Officer) made under this bylaw may appeal the decision to Council, in accordance with the procedures outlined in the Town of Bowden Council Procedural Bylaw.

The Council's decision in respect of an appeal will be final and binding.

10 APPLICABILITY

10.1

This bylaw applies to all persons present within the Town.

10.2

Notwithstanding any permission or permit given or any provision within this or any other Town bylaw the CAO or a Designated Officer may at any time issue an order that prohibits any person from building or igniting a fire or may at any time issue an order to extinguish a fire.

10.3

Under Provincial legislation (Provincial Offences Procedures Act), the provision of the Criminal Code extends liability beyond the person who committed the offence as follows:

Persons are deemed party to an offence who:

- i. actually commit the offence,
- ii. do anything for the purpose of aiding a person to commit an offence, or,
- iii. abet any person to commit an offence or allow a person to commit an offence under this bylaw.

10.4

Nothing in this bylaw (either by inclusion or omission) exempts any person from any statutory enactment, regulation, code, bylaw, policy, or Ministerial Order including, but not limited to the:

- i. Criminal Code of Canada,
- ii. Municipal Government Act, RSA2000 Chapter M-26,
- iii. Provincial Offences Procedures Act, RSA2000, Chapter P-24,
- iv. Town of Bowden Bylaw Enforcement Officer Bylaw,
- v. Town of Bowden Designated Officer Bylaw,
- vi. Town of Bowden Bylaw Enforcement Policy,
- vii. Alberta Safety Codes Act, RSA2000, Chapter S-1 and the Alberta Fire Code Regulation,
- viii. National Fire Code (Alberta Edition),
- ix. any other applicable or relevant Town bylaw, policy order, or CAO directive.

10.5

All references in this bylaw to an act, statute, regulation, or other bylaw refer to the current version of that enactment, as amended or replaced from time to time including all successor legislation.

10.6 Exceptions

Exceptions (either permanent or temporary) to any provision within this bylaw:

- i. can be made by the CAO, due to special circumstances, arrangements or need,
- ii. are as stated in this bylaw,
- iii. may apply to any Designated Officer or person acting under authority, or agreement or in the normal course of their official duties, or responsibilities,
- iv. apply to Town operations or emergency work carried out by the Town or contractors employed by the Town,
- v. apply to Red Deer County Protective Services either as part of fire service operations or training.

10.7 Proof of Exception

In cases where a person alleges that an exception to the provisions of this bylaw applies, the burden of proof remains with that person, on a balance of probability.

10.8

All schedules attached to this bylaw form part of this bylaw.

11 SEVERABILITY

Every provision of this bylaw is independent of all other provisions.

If any provision of this bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this bylaw shall remain valid and enforceable.

12 BYLAW PRECEDENCE

This bylaw supersedes and takes precedence over all previously passed bylaws that make reference to fire services, and the regulation and control of fires.

Bylaw **04-2013** (Fire Services Bylaw) and all amendments thereto are hereby repealed.

This bylaw will come into effect on the final day of passing and signature thereof.

Read a first time in open council this __ day of __ 2024,

Read a second time in open council this __ day of __ 2024,

Read a third time in open council this __ day of __ 2024.

Robb Stuart, Mayor

Rudy Friesen, Chief Administrative Officer

Fire Bylaw SCHEDULE A Penalties

A1

Any contravention of any provision of this bylaw may be enforced by the provisions contained within the Municipal Government Act (Division 4, Enforcement of Municipal Law), the Provincial Offences Procedures Act, R.S.A. 2000 Chapter P-24 or any other Provincial enactment or order where valid and enforceable.

A2

Any person who contravenes any provision of this bylaw, by negligence, or by doing any act or thing which is prohibited, or by failing to do any act or thing that is required, is guilty of an offence in accordance with this bylaw or any other enactment order or directive.

A3

This may lead to the issue of:

- i. a verbal or written warning
- ii. a violation ticket for a specific penalty for the contravention of a provision of this bylaw in accordance with the Provincial Offences Procedures Act
- iii. an unspecified penalty of a variable amount of not less than \$250.00 up to a maximum of \$10,000.00 for any general contravention of this bylaw as either a penalty fee, surcharge, late payment charge and / or for the compensation for damages or the recovery of costs.
- iv. the issue of a Remedial Order to remedy the infraction in accordance with section 545 and 546 of the Municipal Government Act
- v. any or all of i) to iv) above.

A4

This bylaw is enforceable either by the CAO or a Designated Officer.

A5 Specific Penalties

Bylaw Reference	1 st offence	repeat offence(s)
Section 6 Part 1 Control of Fire / Burning Hazards	\$250.00	\$1,000.00
Section 6 Part 2 Control of Fires	\$500.00	\$1,000.00
Section 6 Part 3 Permitted Fires	\$250.00	\$1,000.00
Section 6 Part 4 Fire Permits	\$250.00	\$1,000.00
Section 6 Part 5 Fires in Fire Pits	\$250.00	\$1,000.00
Section 6 Part 6 Fireworks	\$500.00	\$1,000.00
Section 6 Part 7 Fire Alarms	\$500.00	\$1,000.00

A6

All persons must rectify the circumstances which give rise to an offence within the stipulated time period. Any continuance thereafter shall be deemed to be a repeat offence incurring further additional penalties.

A7 Administrative Penalties

Any person who contravenes any provision of this bylaw (other than those specific penalties listed in A5) will be subject to an unspecified penalty (as stated in A3 iii) the actual amount of which will be determined and applied by the CAO.

These penalties can vary and reflect the seriousness of the contravention.

Administrative penalties are determined by the CAO on a case-by-case basis.

Factors that are considered in deciding the amount of an administrative penalty are:

- i. the severity of the contravention and the scale of adverse effects caused by it,
- ii. the degree of willfulness or negligence in the contravention,
- iii. what steps have been taken to prevent the contravention or its reoccurrence.

Administrative penalties are intended for more serious bylaw contraventions with the maximum fine subject to any maximum amount imposed by the MGA (currently \$10,000.00).

A8

All persons are responsible for all costs associated with the implementation of any measures taken, or required to be taken, by the Town (or any other regulatory body) to meet the provisions of this bylaw or for any,

- i. remedial action,
- ii. repair to property, or personal effects,
- iii. recovery of costs.

A9

Any penalty issued under this bylaw does not affect or remove in full or part any liability for damages that may arise under a civil action brought to Court in relation to an offence committed under this bylaw or any other enactment.

A10

Any person violating the condition of a fire ban or fire restriction or fire advisory order (issued by Red Deer County) will be held liable for all costs or damages that may arise as a result of the violation, including but not limited to:

- i. fire response costs,
- ii. remedial costs,
- iii. property repairs,

and in accordance with this bylaw an unspecified penalty dependent upon the context, nature, and severity of the offence.

Regular Council Meeting: May 13, 2024.	Agenda Item: 7.b
Prepared by: Arno Glover	Approved by: CAO
Report Type: RFD	Attachment(s): 1. Taxation Rate Bylaw 04 / 2024

Taxation Rate Bylaw

1 Background:

The attached draft Taxation Rate Bylaw is submitted to Council as a Request for Decision.

2 Legislative Requirement

Part 10, Division 2 Property Tax, of the MGA applies.

- i. Section 353(1) states that, *"each council must pass a property tax bylaw annually"*.
- ii. Section 353(2) states that, *"the property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of: (a) the expenditures and transfers set out in the budget of the municipality, and (b) the requisitions"*.
- iii. Section 354 states that, *"the property tax bylaw must set and show separately all the tax rates imposed"*.

Administration submits Taxation Bylaw 04 / 2024 to repeal Taxation Rate Bylaw 05 / 2023

3 Information:

In the Special Council Meeting of 20 February 2024, Council carried a motion to adopt the 2024 Operating Budget as presented.

The 2024 Operating Budget provided for a zero increase in Municipal Tax Revenues (2023 actual tax revenues and 2024 budgeted revenues).

Property tax assessments are conducted by Wild Rose Assessments and provided to the Town within the 2023 Assessment Summary Report. These assessments and the provincial requisitions form the basis of the bylaw.

4 Alternative Actions:

That Council by resolution:

- i. adopt Taxation Rate Bylaw 04 / 2024.
or
- ii. makes recommendations to Administration on any amendments as deemed necessary.

5 Recommended Action:

That Council:

- i. grants first reading to Taxation Rate Bylaw 04 / 2024 as presented,
- ii. grants second reading to Taxation Rate Bylaw 04 / 2024 as presented,
- iii. after second reading unanimously vote in favour of allowing a third reading,
- iv. adopt Taxation Rate Bylaw 04 / 2024.

6 Suggested Motions:

Motion by Councillor _____ that Council gives first reading to Taxation Rate Bylaw 04 / 2024.

Motion by Councillor _____ that Council gives second reading to Taxation Rate Bylaw 04 / 2024.

Moved by Councillor _____ that Council unanimously considers a third reading of Taxation Rate Bylaw 04 / 2024.

Motion by Councillor _____ that Council gives third and final reading to Taxation Rate 04 / 2024 and is adopted accordingly and made effective once duly signed.

7 Future Actions:

- i. On passing of the Taxation Rate bylaw Administration will proceed to prepare and distribute the 2024 Combined Taxation Notice & Property Assessment Notices.
- ii. Administration to post a notice of taxation within the "Albertan" Newspaper.
- iii. Administration is to publish a copy of the bylaw on the Towns' website and update the Property Tax and Property Assessment web pages accordingly.



Town of Bowden
Box 338, 2101 20th Ave
Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta
TAXATION RATE BYLAW
04 / 2024

Whereas the Municipal Government Act, RSA2000, Chapter M-26 provides that Council must pass a property tax bylaw annually (section 353),

And whereas the Town by bylaw wishes to establish rates of taxation to be levied against assessable properties within the Town of Bowden for the 2024 taxation year,

And whereas, the Town of Bowden has prepared and adopted estimates of the Town's revenues and expenditures, as required, at the Special Council meeting held on February 20, 2024,

And whereas, the estimated municipal expenditures and transfers set out in the budget for the Town of Bowden for 2024 totals \$3,087,542.62,

And whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$1,985,244.12 and the amount to be raised by general municipal taxation, is \$1,102,298.50,

Now therefore, the Municipal Council of the Town of Bowden hereby enacts as follows:

1 SHORT TITLE

This bylaw may be known as, and cited as, the "Taxation Rate Bylaw".

2 DEFINITIONS

In this bylaw the following definitions apply:

Council

Means the duly elected Municipal Council of the Town of Bowden.

Municipal Government Act / MGA

Means the Municipal Government Act, RSA2000, Chapter M-26 (as amended over time).

Municipal

Means (of) the Town of Bowden

Town

Means the municipal corporation of the Town of Bowden.

3 REQUISITIONS

Alberta School Foundation Fund (ASFF)	
Residential and Farmland	\$262,878.54
Non-Residential	\$58,368.89
Opted Out School Fund (Red Deer Catholic Regional Division No 39)	
Residential and Farmland	\$8,798.79
Non-Residential	\$0.00
Over / Under Levy	
Residential and Farmland	0.00
Non-Residential	0.00
Total School Requisitions	\$330,046.22

4 ASSESSMENTS

4.1

Council is required to levy on the assessed value of all property, tax rates sufficient to meet estimated expenditures and the requisitions for the financial year.

4.2

Council is authorized to sub classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act.

4.3

The assessed value of all taxable property in the Town as shown on the assessment roll is:

Assessment	
Residential	\$110,601,410.00
Non-Residential / Machinery & Equipment	\$18,410,500.00
Farm Order in Council 290/08 034/18	\$7,000.00
Total Assessment	\$129,018,910.00

5 TAXATION RATES

Council authorizes that the Chief Administrative Officer is to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town.

5.1 General Municipal Tax Levy

Description	Assessment	Tax Rate	Tax Levy
Residential	110,601,410.00	.007655895	\$846,752.78
Non-Residential / Machinery & Equipment	18,410,500.00	.013876788	\$255,478.60
Farm Order in Council 290/08 034/18	7,000.00	.0095974	\$67.18
Total	129,018,910.00		\$1,102,298.56

5.2 Education Requisitions

Description	Assessment	Tax Rate	Tax Levy
Residential	107,069,460.00	.002455215	\$262,878.54
Residential (Catholic School Regional Division)	3,538,950.00	.002486271	8,798.79
Non-Residential	18,410,500.00	.003170413	\$58,368.89
Total	129,018,910.00		\$330,046.22

5.3 Designated Industrial Property Tax Requisition

Descriptions	Assessment	Tax Rate	Tax Levy
Designated Industrial Property Tax	2,874,750.00	.0000766	\$220.21
Total	2,874,750.00		\$220.21

5.4 Government of Alberta - Police Funding Model Requisition

Descriptions	Assessment	Tax Rate	Tax Levy
RCMP Police Funding Fiscal Year 2023 - 24	129,018,910.00	.000511437	\$65,985.04
Total	129,018,910.00		\$65,985.04

6 PENALTIES

6.1 Current Taxes

Subject to the provisions of Section 344 of the Municipal Government Act, a penalty of 12% will be levied on all current year taxes remaining unpaid after July 1, 2024.

6.2 Tax Arrears

Subject to the provisions of Section 345 of the Municipal Government Act, a further penalty of 15% will be levied on all taxes remaining unpaid after December 31, 2024, and in each following year as long as the taxes remain unpaid.

7 SEVERABILITY

Every provision of this bylaw is independent of all other provisions. If any provision of this bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this bylaw shall remain valid and enforceable.

Nothing in this bylaw relieves a person from complying with any provision of any Federal, Provincial, or municipal law or regulation or any requirement of any lawful permit, order, or licence.

8 BYLAW PRECEDENCE

8.1

This bylaw supersedes and takes precedence over all previously passed bylaws that:

- establish rates of taxation levied against assessable properties.
- requisitions.

Bylaw 05 / 2023 and all amendments thereto are hereby repealed.

This bylaw will come into effect on the date of the third and final reading and signature thereof.

8.2

All references in this bylaw to an act, statute, regulation, or other bylaw refer to the current version of that enactment, as amended or replaced from time to time including all successor legislation.

Read a first time in open council this, ** day of May 2024,

Read a second time in open council this, ** day of May 2024,

and finally passed by unanimous consent of the Councillor's present.

Read a third time in open council this, ** day of May 2024.

Robb Stuart, Mayor

Rudy Friesen, Chief Administrative Officer

Regular Council Meeting: May 13, 2024.	Agenda Item: 7.c
Prepared by: Arno Glover	Approved by: CAO
Report Type: Information	Attachment(s): 1. Accounting & Financial Controls Policy 02 / 2024

Accounting & Financial Controls Policy 02 / 2024

1 Background

The attached Accounting & Financial Controls Policy is submitted to Council as information.

This is a new policy.

2 Purpose

Accounting policies typically contain rules or guidelines that an organization follows in the production of its financial statements and therefore such policies serve as a structure or framework for the organization to follow.

Administration has produced an Accounting & Financial Controls Policy the purpose of which is to provide guidance to Administration with respect to matters relating to financial operations and to ensure that these are conducted in an efficient, complete, and timely manner.

The purpose of this policy is to set out and develop the:

- financial oversight and control responsibilities of the Finance function,
- the reporting requirement of key financial statements.

This policy will be updated as a process of continuous review and assessment.

3 Suggested Motion:

Motion by Councillor _____ that Council receives as information the Accounting & Financial Controls Policy 02 / 2024 as presented.



Box 338, 2101 20th Ave
Bowden, Alberta, T0M 0K0

Town of Bowden – Province of Alberta Policy Document (02 -2024) ACCOUNTING & FINANCIAL CONTROLS POLICY

1 INTRODUCTION

This policy states the governing principles and provides the standards and procedures to be adopted to achieve a coordinated and consistent process for conducting financial transactions and for financial reporting.

Section 276(1)a of the Municipal Government Act requires that financial statements must be prepared using generally accepted Canadian accounting principles for municipal governments which are the standards approved by the Public Sector Accounting Board.

2 PURPOSE

The purpose of this policy is to provide guidance to Administration and Town Council with respect to matters relating to financial operations and to ensure that these are conducted in an ethical, transparent, and accountable manner.

The Town is accountable to the public through a combination of statutory requirements and legislated responsibilities and through internal policies that demonstrate a commitment to best practice financial accountability and oversight.

The Town will continue to demonstrate this commitment through the implementation of new policies, procedures and practices as required or deemed necessary.

Establishing comprehensive and coherent policies (and related procedures) is recommended in order to:

- i. set rules, standards, and best practices,
- ii. promote operational effectiveness and efficiencies,
- iii. provide for consistencies in processes and procedures,
- iv. define service levels and expectations,
- v. clarify governing obligations, roles, and responsibilities,
- vi. reduce institutional risk and promote responsible governance,
- vii. build and maintain public trust and confidence in local government.

3 SCOPE

3.1

This policy applies to all Town employees where authority and responsibility has been given to process, prepare, measure, reconcile, disclose, and report on financial transactions, contracts, and agreements.

The CAO and the CFO are jointly responsible for ensuring that adequate processes and controls are implemented to ensure that all financial procedures are made in accordance with this policy and in accordance with accepted accounting practices.

Exceptions to this policy may be considered for abnormal or untypical transactions such as, the acquisition or sale of land, intermunicipal agreements, financial investments, grants, utility purchases and insurance / legal services.

However, the overriding principle is that of ensuring that all financial transactions are conducted with a high level of integrity, transparency, accountability, and in accordance with best practice / statutory requirements.

3.2

The CAO may provide additional direction, at any time, as required, or implement additional procedures or processes where necessary to ensure that financial and accounting practices are conducted:

- with appropriate care,
- in a timely manner,
- transparently,
- diligently,
- with due authority,
- in conformity with core values,

and in accordance with legislated / best practice and accounting standards.

4 NON-COMPLIANCE (CONSIDERATIONS)

A failure to adopt the guiding principles of this policy may lead to:

- i. institutional risk,
- ii. a failure to meet statutory compliance and auditing standards, including Asset Management,
- iii. a misalignment of the Town's actual expenditures with the operating and capital budgets.

5 DEFINITIONS

Administration

Means the personnel (and resources) that provide for the day-to-day operation and control of the municipality and who have responsibility to ensure that the policies and programs of the municipality are implemented.

Agreement

Means a written record (or contract) in which parties to the agreement exchange mutually enforceable promises for consideration, with the intention to create legally binding obligations.

Budget

Means either the approved operating or capital budget (either final or interim).

CAO (Chief Administrative Officer)

Is the person appointed by the Council to the position of Chief Administrative Officer for the Town in accordance with the MGA and is the administrative head of the Municipality (and includes any person given designated responsibilities by the CAO).

CFO (Chief Financial Officer)

Is the person who has responsibility for the recording & reporting of the financial affairs of the Town.

Council

Means the duly elected Municipal Council of the Town of Bowden.

Emergency

A situation where a lack of immediate action may or will put at risk operations, property, or which may threaten the safety of employees or stakeholders, or which may cause delays, liabilities, or damages to the delivery of public services.

Employee

Means a person within Administration who reports to the CAO and provides services to the Town under an employment or contractual agreement and includes full time, part time, contract, student, casual and summer workers.

FOIP

FOIP means Alberta's Freedom of Information and Protection of Privacy Act, RSA 2000, Chapter F-25.

MGA

Means the Municipal Government Act, RSA2000, Chapter M-26.

Municipality

Means the Town of Bowden

Person

Means an individual, a Town employee, an elected official, a legal entity, or business entity.

Project

Includes both operating and capital projects with a defined scope and budget as approved by Council.

Public Sector Accounting Standards

Means accounting standards issued by the Canadian Public Sector Accounting Board (PSAB) that sets out financial reporting guidelines for public sector entities.

Purchase (procurement)

Means buying, renting, leasing, or otherwise acquiring goods and services.

Pursuant to

Means to execute, carry out or investigate an activity in accordance with the requirements of a statute, ruling, policy, order, or request.

Tangible Capital Assets

Means an asset that has a definable monetary value and has a physical form.
(refer to section 15.3.3 for full definition).

Town

Means the municipal corporation of the Town of Bowden, its administrative staff, and designated officers.

Words (interpretation)

- a) "may" is to be interpreted as permissive (allowed but not obligatory, optional).
- b) "must" is to be interpreted as imperative (obligatory, mandatory, required, unavoidable).
- c) "shall" is to be interpreted as "must".
- d) "should" is to be interpreted as a recommended (desirable, not required to conform).
- e) "including but not limited to" means when listing a number of items, does not limit the policy term to only those words or those items listed.

6 FINANCIAL STATEMENTS

6.1 Introduction

The Town is required by the MGA to prepare annual financial statements by May 1 for the past financial calendar year. These statements must be consistent with principles and standards for financial reporting established by the Canadian Public Sector Accounting Board.

Public Sector Accounting Standards aim to ensure that a municipality's financial statements:

- i. account for the full nature and extent of the financial affairs and resources that the Town controls,
- ii. show the Town's financial position at the end of the fiscal period, so that the Town's ability to finance its activities and provide future services can be evaluated,
- iii. describe the Town's change in financial position during the fiscal period,
- iv. demonstrate the Town's accountability for the management of the resources, obligations, and financial affairs for which it is responsible.

The financial statements should therefore provide a clear understanding of the assets, liabilities, revenues, and expenses of the Town.

There are four financial statements, namely:

1. **Consolidated* Statement of Financial Position**
This summarizes the Town's financial position at the end of the accounting period, this being December 31.
2. **Consolidated Statement of Operations**
This statement summarizes the change in the overall financial position of the Town during the accounting period from January to December.
3. **Consolidated Statement of Change in Net Financial Assets**
This statement explains the change in the net asset position from the prior year and provides information on acquisitions, disposal, and the write of tangible capital assets.
4. **Consolidated Statement of Cash Flow**
This statement sets out the changes in operating revenues, non-cash, capital and investing transactions.

* Consolidated financial statements include both operating and capital financial activity.

The financial statements must be audited, approved by resolution of Council, and made available to the public before the publication deadline required by the Government of Alberta.

6.2 Accounting Processes

6.2.1

The Town maintains accounting processes consistent with accepted government accounting standards.

Finance and accounting processes are administered under the direction of the Chief Financial Officer and the control of the Chief Administrative Officer.

6.2.2

Pursuant to section 280 of MGA, Council must appoint one or more auditors for the Town.

The current auditors are: BDO Canada LLP.

The preparation, accuracy, and integrity of the financial statements is the responsibility of Town Administration.

The auditor's responsibility is to express an opinion on the financial statements based on their audit results.

6.2.3

Administration produces an Operating Budget and a Capital Budget each year.

Material or significant variances against budget are reported to Council on a quarterly basis / as required.

6.2.4

Administration produces policies (as needed) to ensure good governance and fiscal responsibility.

In addition to this policy the Town has produced the following related policies:

- i. Town of Bowden Procurement Policy (03 / 2023),
- ii. Town of Bowden Asset Management Policy (01 / 2024).

6.2.5

Pursuant to section 283 of MGA, the Town must prepare a 5-year capital plan.

Administration has developed an asset management program to assist in the preparation and production of both capital plans and capital budgets.

The asset management plan contains a registry of asset data and inventories.

This allows Administration to plan for operational & maintenance expenditures (costs to preserve an asset in order that the asset continues to operate normally and achieve its expected life) and devise planned preventative maintenance schedules (to maintain assets according to manufacturers or operating guidelines).

These operational & maintenance expenditures are contained within the Operating Budget.

6 BUDGET PLANNING

6.1 Public Participation

6.1.1

Administration and Council will annually discuss and agree on whether there is a need to plan for budget engagement sessions.

Public understanding of municipal budget concepts may vary. Hosting in-person engagement sessions may facilitate enhanced understanding and increased community participation.

A Council Open House (or public engagement meeting) may be held for budget consultation with residents.

This may involve providing residents with a summary of operational / capital expenditures to date and also a forecast of operational / capital expenditure priorities for the year ahead.

Council may use community feedback to assist their decision making during the formal budget deliberations.

7 BUDGET PRESENTATION TO COUNCIL

7.1

Administration will present the Operating and Capital budgets at Regular (or Special) Council Meetings in accordance with the schedule in 7.4 below.

7.2 Operating Budget

A written statement must be provided to Council (as part of the Council meeting agenda package) within a Request for Decision document that sets out any assumptions made regarding major revenue or expenditure items within the operating budget.

This must include:

- i. any proposed percentage increase in tax rates,
- ii. changes in operating requisitions,
- iii. policing requisitions,
- iv. estimates of revenues & expenditures.

7.3 Capital Budget

A written statement must be provided to Council (as part of the Council meeting agenda package) within a Request for Decision document that sets out any assumptions made regarding planned capital expenditures.

This must include:

- i. any projects carried over from the previous year(s),
- ii. an indication as to whether the project cost is actual or predicted,
- iii. funding sources,
- iv. movements in reserves,
- v. any assumptions made.

Each capital project should be presented to Council as a Business Case Study.

7.4 Budget (tentative) Schedule

NLT 1 October	Council Remuneration Committee recommendations to CAO
By date of Council Org Mtg	Revisions to Council remuneration (honorariums / per diems / expenses)
NLT 31 October	Deadline for operational and capital request to be submitted to CAO / CFO
NLT 31 October	Deadline for submission of applications for financial assistance (grants)
NLT 30 November	Completion of staff appraisals
NLT 1 December	Public Library Board budget submission deadline
NLT 31 December	Deadline for completion of first draft of Operating Budget
31 December	Interim Operating Budget resolution*
January	Ongoing Operating Budget engagement sessions with Council
w/c 1 February	Final rework of Operating Budget
February	Operating Budget final deliberations with Council
NLT 28 February	Deadline for completion of Operating Budget
March	Capital Budget deliberations within Regular Council Meetings
NLT 31 March	Final Operational Budget approval.

Note:

* If the Operating Budget is not passed by 31 December an interim budget must be adopted by Council resolution before any expenditures or collection of revenues can be made (as required by section 248 of the MGA).

8 OPERATING BUDGET REVISIONS

8.1

Once the Operating Budget has been approved there must not be any revision to total revenues, total expenditure, transfer to / from reserves unless approved by Council resolution.

8.2

Notwithstanding 8.1 a reallocation may however be approved by the CAO involving an increase / decrease in a revenue or expense amount with a corresponding increase / decrease in another revenue or expense amount without altering the total operating budget (ie: the net impact must be zero).

8.3

The result of any action taken in 8.2 must not substantially alter service levels, introduce new policy initiatives, or alter staffing levels unless approval is first gained from Council by resolution.

9 ACCOUNTS PAYABLE

9.1

The CFO is responsible for ensuring that prudent processes and controls are in place to safeguard all accounts payable transactions including invoices, credit cards, credit accounts, payroll, and employees' expenses to facilitate the efficient, transparent, and accurate payment of Town liabilities in according with statutory and other relevant requirements.

The CFO is responsible for maintaining all supporting documentation for all payments made.

The CFO and CAO are responsible for establishing, implementing, and maintaining any supporting operational procedures for this policy.

9.2

The CFO is empowered to disperse funds for all budget approved operational and capital expenditures.

9.3

All expenditure activity must be conducted in compliance with:

- i. the provision of any federal or provincial, act, code, or regulation,
- ii. any other relevant established / best practice procedure or process, or audit requirement,
- iii. the Town's Procurement Policy.

9.4

Town credit cards may be used for authorized budgeted purchases only and are subject to:

- i. all of the provisions of the Town's Procurement Policy,
- ii. any guideline, instruction or restriction associated with the use of the credit card (issued either by the credit card company or by the CFO / CAO).

9.5

Payments must only be made after the appropriate documentation has been given to / received by the CFO, and any additional requested or supporting documentation has been provided as follows (as applicable):

- i. copies of any requests for quotation (tender documentation),
- ii. copies of submitted quotes or bids or proposals,
- iii. copies of specification sheets,
- iv. copies of all contractual agreements including finance agreements & legal documentation,
- v. service maintenance agreements and warranty documentation,
- vi. copies of all purchase orders, delivery notes, invoices, credit notes, or receipts.

9.6

Payments to third parties in respect to the terms of any contract must only take place after the contract has been signed and is in effect.

All contracts and agreements must be signed in accordance with the provisions of the Town's Procurement Policy.

9.7

The Town should endeavour to take advantage of any discount offered for early payment according to the terms established by a vendor.

9.8

The Town will make accounts payable payments on a biweekly basis.

9.9

Primary payment methods are as follows:

- i. payment by cheque (default method)
- ii. payment by electronic transfer

Advance payments, partial payments and deposits can be made only with the approval of the CAO.

9.10

Employee purchases will be reimbursed in accordance with the provisions contained within the Town's Personnel and Human Resources Policy.

9.11

Employees will be paid every two weeks by electronic fund transfer (direct deposit) to the employee's bank account and in accordance with the provisions contained within the Town's Personnel and Human Resources Policy.

9.12

Councillors will be paid in accordance with the provisions contained within the Town's Elected Officials Remuneration, Benefits and Expenses Policy.

10 PAYMENT SIGNING OFFICERS

Adequate controls must be in place for the proper authorization of disbursements and to identify the procedures for signing cheques, authorizing electronic payments.

10.1 Cheques

The following are designated cheque signing officers,

- i. the Mayor,
- ii. the CFO,
- iii. the CAO.

10.2

All payments must be signed by two authorized signatories.

10.3

Prior to authorizing a cheque payment, the signatory must ensure that all supporting documentation is provided with reference to the payment being made (eg: invoice, expenses voucher etc).

10.4 Electronic Payments / Transfers

In respect of all electronic payments / transfers made by electronic means the following are authorized to approve such transactions,

- i. the Mayor,
- ii. the CFO,
- iii. the CAO.

All transfers of electronic funds require the approval of two of the above designated officers.

Prior to authorizing an electronic funds transfer all supporting documentation must be provided with reference to the payment being made (eg: invoice, expenses voucher etc).

11 ANALYSIS OF EXPENDITURES

Adequate controls must be in place for reviewing payment activity.

11.1

The CFO must provide the CAO with reports each calendar month (or on request) that summarize all payments made. This will include:

- i. a cheque listing report,
- ii. a report on all payments made by electronic transfer (including payroll & expenses).

11.2

The CAO must ensure that the requirements of section 248(1) of the MGA are satisfied which states that:

"A municipality may only make an expenditure that is:

- (a) included in an operating budget, interim operating budget or capital budget or otherwise authorized by Council,*
- (b) for an emergency, or*
- (c) legally required to be paid".*

The CAO will review the submitted payment analysis reports in order to verify that only authorised expenditures are made. The CAO must apply a signature notation to each page of the report.

11.3

In accordance with section 248(2) of the MGA each Council must establish procedures to authorize and verify expenditures that are not included in a budget.

In accordance with the provisions stated within the Chief Administrative Officer Bylaw, the CAO will report to Council:

- i. as soon as reasonably practicable (and generally by the date of the next Regular Council Meeting) on any significant matter or material information that affects the Town's financial position, liability, legislative compliance, or reputation.
 - ii. monitor, review, control, and regularly report to Council on expenditures within the approved operating and capital budgets and on any anticipated or actual material changes to operating or capital expenditures.
-

12 REPORTING TO COUNCIL

12.1

Administration will provide a quarterly financial report to Council for review and approval by resolution.

12.2

This will include:

- i. a financial operating statement that provides a year-to-date analysis of actual operational performance against budget* ,
- ii. a capital budget cost summary that provides an analysis of actual capital expenditures to budgeted amounts,
- iii. a statement of notable information pertaining to the reported financial statements,
- iv. a statement of notable information pertaining to the reported capital expenditures,
- v. a statement on the value of cash reserves (and any movement from the position at the commencement of the financial year),
- vi. a statement of debt and debt servicing,
- vii. a statement on any changes in staffing levels / working hours,
- viii. a general statement on any strategic implications including:
 - changes in funding sources / capital outlook / unforeseen expenditures,
 - legal changes or requirements,
 - increased risk,
 - significant matters affecting service delivery or town programs (and cost implications),
 - organizational matters that have a financial impact.

* The annual budgets approved by Council convey the financial policy and resource decisions for the Town.

Financial operating statements must therefore report on comparisons of actual financial results with the planned budgeted results.

12.3

Request for Decision documents submitted to Council as part of an agenda package for either a regular or special council meeting must include a written statement of any financial implications that may arise as a result of any proposals made to Council.

13 MONTHLY ADMIN REPORTING

13.1

The CFO will provide **monthly** to the CAO the following reports:

- i. a financial Revenue & Income Report that provides a year-to-date analysis of actual operational performance against budget,
- ii. a Bank Reconciliation (with appropriate bank statement)
- iii. a Balance Sheet,
- iv. a Payment Listing Report (including cheques, payroll, and electronic transfers),
- v. an Aged Debtors Report.

13.2

The CFO will provide **monthly** to Department Supervisors the following reports:

- i. a financial operating statement for their department that provides a year-to-date analysis of actual operational performance against budget,
- ii. a summary of accrued holiday / time in lieu data.

13.3

The CFO will provide **quarterly** to the CAO the following reports:

- i. a Statement of Reserves,
- ii. Capital Projects expenditure analysis (quarterly)
- iii. Grants Received (reconciliation & overview (quarterly))

14 ROUTINE DISCLOSURE OF INFORMATION (FOIP)**14.1**

The Town has an open, accountable, and transparent policy regarding the routine disclosure and dissemination of financial statements.

The routine disclosure of information is where access to a record or document is granted without a formal request under FOIP usually in response to a routine inquiry or request.

The criteria used to determine which records can be disclosed are:

- i. is there a statutory requirement,
- ii. is the record publicly available,
- iii. whether an exception to disclosure applies.

14.2

Financial records that are routinely disclosed include:

- Consolidated Financial Statements (statutory requirement)
- Budgets (publicly available) *
- Quarterly Financial Reports (publicly available) *

* documents that are presented in open sessions of Regular / Special Council Meetings.

14.3

Any financial information or records withheld from release will be deemed to be in accordance with FOIP exception to disclose provisions, including but not limited to:

- Section 16 – harmful to the business interests of a third party,
- Section 17 – harmful to personal privacy (including Town employees),
- Section 27 – deemed to be privileged information.

15 ASSET MANAGEMENT**15.1 Introduction**

An asset is an item, thing or entity that has potential or actual value to the Town and that enables a service to be provided.

The value of an asset can include tangible or intangible, financial, or non-financial, and other considerations including risk and opportunities.

15.2 Assets and Financial Accounting Standards

Public sector accounting standards require that tangible capital assets are accounted for and reported as assets within the financial statements.

The financial statements must for each asset category disclose:

- asset cost (including consideration of all costs attributable to acquisition),
- additions within the accounting period,
- disposals within the accounting period,
- the amount of any write downs within the accounting period,
- the amount of amortization of the cost of assets within the accounting period,
- accumulated amortization at the beginning and end of each accounting period,
- net book value at the beginning and end of each accounting period.
- any asset retirement obligations (PS3280).

15.3 Capitalization

15.3.1

There is no capitalization (\$) threshold for a tangible capital asset.

However small equipment purchases (typically <\$5000.00) that are not tangible capital assets should be recorded within the Small Equipment Register.

15.3.2

Tangible Capital Assets are non-financial assets of material or physical form that:

- i. are held for use in the production or supply of goods and services for rental to others, for administrative purposes or for the development, construction, maintenance, or repair of other tangible capital assets,
- ii. have useful economic lives extending beyond an accounting period,
- iii. are to be used on a continuing basis,
- iv. are not for sale in the ordinary course of operations.

(definition source: Public Sector Accounting Handbook, section 3150 – Tangible Capital Assets).

Tangible Capital Assets include:

- Land,
- Land improvements,
- Town engineered infrastructure (above & below ground),
- Buildings,
- Vehicles,
- Machinery & Equipment,

15.3.3

The cost of a tangible capital asset may include:

- i. the purchase price of the asset,
- ii. other acquisition costs such as:
 - installation costs,
 - design and engineering fees,
 - legal fees,
 - survey costs,
 - site preparation costs,
 - freight charges,
 - transportation insurance costs and duties,
- iii. the cost of a constructed asset would normally include:
 - direct construction costs (material & labour).
 - overhead costs directly attributable to the construction or development activity,
- iv. activities necessary to prepare an asset for its intended use including technical and administrative work completed prior to the commencement of and during construction.

Where complex projects exist (eg: water & wastewater treatment) a municipality may decide to record and account for each component as a separate asset – this may be determined by the usefulness of the resulting information and the cost v benefit of collecting and maintaining it.

(definition source: Public Sector Accounting Handbook, section 3150 – Tangible Capital Assets).

15.4 Betterment

Betterments to tangible capital assets are expenditures after the acquisition of the original capital asset and can be capitalized provided that the betterment:

- i. increases a previously assessed performance,
- ii. enhances service capacity,
- iii. lowers operating costs, or
- iv. extends the useful life of the asset.

Expenditures on betterments are typically capitalized on larger more expensive assets that are expected to be in use for an extended period of time.

Betterment is normally identified as an additional asset.

There is no \$ threshold to determine whether an expenditure is classed as betterment.

15.5 Non-Capital Costs

The following items must not be capitalized as tangible capital assets and must be expensed as an operating cost within the accounting period incurred:

- i. costs for general research, feasibility studies, eg: strategic planning, population census.
- ii. inventory and supplies consumed within a year,
- iii. repairs and preventative maintenance costs which maintain an asset's original performance level, eg: servicing costs on a vehicle, painting a building, replacing a broken window.
- iv. costs related to assets held by third party organizations.

15.6 Repairs & Maintenance

Repair and maintenance costs are incurred in order to restore the condition of an asset.

An example of a repairs and maintenance cost is the replacement of a worn part on a machine. These costs tend to be lower-cost items.

These costs must be charged as an expense in the accounting period incurred.

The amount charged then appears as an expense line item in the Revenue & Income Report – these costs must fall within the Operating Budget limits.

When these costs satisfy all of the requirements of section 15.3 (Capitalization) typically to extend the useful life of an existing asset or increase its productive capacity, then they are considered to be capital expenditures instead.

In this case the cost is capitalized into a fixed asset, and then charged to expense over time through a periodic depreciation charge.

15.7 Decision Making

A review and decision must be made by the CAO / Asset Management Administrator to determine what asset expenditures are deemed to be betterment (capitalized) or repairs & maintenance (expensed).

15.8 Asset Recording

15.8.1

The Asset Management Administrator will maintain a database (spreadsheet) of the tangible capital assets and financial asset schedules.

The addition of tangible capital assets to the financial asset schedules (and the asset management registries within the Asset Management Plan) can only be made:

- i. if the asset has been acquired and approved as part of a Capital Budget,
- ii. the asset satisfies the definition and qualifying criteria of a Tangible Capital Asset (refer to section 15.3. Capitalization above).

15.8.2

Tangible Capital Assets are considered to be complete and are to be added to the financial asset schedules and the asset management registries within the Asset Management Plan on:

- i. the date the asset is capable of being used or in-service,
- ii. the date of occupancy (building) or purchase (land).

15.8.3

Tangible Capital Assets are to be recorded at cost (historical).

This includes all costs directly related to the installation of the Capital Asset at the location in the condition necessary for its intended use.

15.9 Useful Life

The Asset Management Administrator must determine in conjunction with the CAO the realistic useful life of each TCA prior to the asset being added to a financial asset schedule and the appropriate asset management registry within the Asset Management Plan.

Useful life is an estimate of the period over which a tangible capital asset (TCA) is expected to be used. The actual life of a TCA may extend beyond the estimated useful life (made at acquisition).

The life of a TCA is finite and is normally the shortest of its:

- i. physically life,
- ii. technological life,
- iii. commercial life,
- iv. legal life.

15.10 Amortization

Amortization is calculated using the straight-line method of amortizing assets over the useful life and is recorded and reported as a yearly expense.

Land must not be amortized (its "useful life" is deemed to be infinite).

15.11 Asset Management Program

Asset Management is the process of making decisions on how assets are used and cared for in a manner that manages current and future needs, considers risks and opportunities, and makes the best use of resources.

This covers all tangible capital assets and includes all aspects of the asset's life cycle, for example: initial identification of requirements, purchasing options, acquisition, utilization, care & maintenance, renewal, and disposal.

The asset registries (schedules) within the Asset Management Plan do not form part of the statutory financial statements and must not be viewed or considered as a financial statement.

In addition, the Asset Management Plan includes subjective estimates of an asset's replacement cost (and other attributes) which do not form a requisite part of the financial statements nor are required by public sector accounting standards.

The Asset Management Plan should however complement the production of the:

- i. capital budget as required by section 246 of the Municipal Government Act,
- ii. 5-year capital plan budget as required by section 283 of the Municipal Government Act

15.12 Asset Management Procedures

15.12.1

The Consolidated Statement of Change in Net Financial Assets (contained within the Financial Statements) reconciles the change in net assets for the current and previous financial period.

The financial accounting and asset management processes must complement each other.

A cross reference must be made at year end, between the financial accounting asset schedules and the asset management registries (schedules) within the Asset Management Plan for comparative and verification purposes.

15.12.2

In maintaining the registries (schedules) within the Asset Management Plan reference must be made to the financial asset schedules in order to assist in the identification of assets, compilation of the inventory listings and to determine historical acquisition costs and net book values.

A review of the financial asset schedules with the Town auditors must be made to ensure that the tangible capital asset schedules accurately:

- i. record capital asset acquisitions, betterment costs, and disposals,
- ii. reflect realistic net book values based on fair market values and the appraisal of each assets useful service life,
- iii. contain realistic amortization costs including any additional (one-off) write downs when an asset is no longer used for its original purpose, or its performance or service life has been impaired.

15.12.3

Write-downs of Tangible Capital Assets occur when an asset is no longer used for its original purpose, or the performance has been impaired.

The cost of the Tangible Capital Asset must be reduced to reflect any decline in the future value. Write-downs must be recognized as an expense in the period the write-down is taken.

Disposal of Tangible Capital Assets may occur by sale, trade-in, demolition, destruction, loss, or abandonment.

All Tangible Capital Assets must receive an annual review in order to determine if there is a need to revise the amortization amount or the useful life of the asset if:

- i. there has been a change in the extent or manner in which the asset is used,
- ii. there has been any physical damage or serious deterioration,
- iii. it has seen the effects of technological obsolescence,
- iv. there has been a change in demand for the services provided by the asset,
- v. there has been a change in law or regulation, or environment that affects the period of time in which the asset can be used.

15.12.4

The Asset Management Administrator must be provided with documentation on asset acquisitions, betterment costs, maintenance costs, change of use, write downs and disposals.

This includes the provision of:

- i. a copy of the Capital Budget for each year,
- ii. copy purchase invoices for all TCA acquisitions,
- iii. copy purchase invoices for TCA betterment costs and maintenance costs,
- iv. copy sales receipts for all asset sales / disposals,
- v. copies of the financial asset schedules.

15.12.5

The Asset Management Team is jointly responsible for completing reviews and reconciliations of the Asset Management Plan to ensure its integrity and accuracy.

16 RESERVES**16.1**

Operating and capital reserves are established to set aside funds for future growth.

Reserves allow the Town to plan for:

- i. future operating and capital needs,
- ii. contingencies.

The original purpose for which a reserve was intended must be protected before it is considered as a source for internal borrowing.

16.2

Borrowing or financing from reserves must be disclosed in either the operating or capital budget and by definition receive Council authority by resolution to do so.

Reserves cannot be used for debt repayment unless a sustainability / repayment program is put in place.

Any drawdown from financial reserves, including emergency funds, requires Council authority by resolution.

Council is responsible for managing reserves to ensure adequate levels to meet long term planning needs, strategies, responsible debt management, and risk.

17 BORROWING (DEBT)**17.1**

Debt is defined as borrowing for a capital project.

Debt must not therefore be used for ongoing operating expenses with the exception of any approved bank overdraft facility.

17.2

Debt financing of capital projects should be identified through the capital budgeting process. Debt financing should only be considered if other sources of funds (eg: grants) are insufficient to balance the budget or capital plan.

Borrowing debt may be approved along with grant funding if the grant funding is uncertain or subject to change.

The repayment term on any loan / lease must match the useful life of the capital asset.

17.3

All new debt requires a funding request to be submitted to Council for consideration and approval given by resolution.

17.4

Capital projects greater than \$1m (one million dollars) must be approved in a borrowing bylaw.

All borrowing bylaws (or amendments thereof) require Council approval by resolution.

18 AUTHORITY / RESPONSIBILITIES

18.1

Council is responsible for:

- i. maintaining a high-level oversight of the Town's financial standing and accounting activities,
- ii. approving operating and capital budgets,
- iii. providing approval of non-budgeted expenditures (where applicable).

18.2

The CAO is responsible for:

- i. submitting an annual operating and capital budget to Council,
- ii. reviewing procurement practices to ensure that they comply with the provisions of this policy,
- iii. ensuring that procurement activities are aligned with the operating and capital budgets,
- iv. reporting to Council in accordance with the requirements set out in this policy,
- v. requesting from Council approval on any unplanned expenditures in accordance with the provisions of this policy,
- vi. maintaining an effective system of written controls, review, and reporting procedures to ensure that all financial and accounting activity is being properly executed,
- vii. reviewing on an ongoing basis this policy in order to ensure quality, accuracy, and relevancy.
- viii. developing, communicating, and reviewing this policy,

18.3

The CFO is responsible for:

- i. implementing new accounting standards or procedures issued by a regulatory body or the Town's appointed auditor,
- ii. providing support to the CAO and Council in the interpretation of accounting standards, or requirements imposed by any regulatory body or the Town's appointed auditor,
- iii. providing reports to the CAO and Council relating to the preparation of the Town's financial statements, budgets, revenues, debt and procurement / spending activities,
- iv. preparing and submitting financial statements in accordance with the MGA, audit requirements, this policy, and any related procedures,
- v. providing information and data to any other regulatory body, third party agency or municipal partner as required by statute or agreement,
- vi. reporting to the CAO disclosures on improper or unauthorized transactions, noncompliance with regulatory / audit requirements, budget variances and policy (standards) failures,
- vii. ensuring where required third party financial data is submitted accurately and in a timely manner.

18.4

Town employees must:

- i. adopt the standards and guidelines outlined within this (and any other related) policy,
- ii. report to the CAO / CFO any non-adherence or deviation from the standards and processes enshrined within this policy or regulatory procedures,
- iii. ensure that financial information is not used in a manner that would be detrimental to the Town,
- iv. maintain public confidence in the integrity of municipal government.

19 POLICY REQUIREMENTS**19.1**

The following requirements form part of this policy.

- i. the standards and principles as defined in this policy should be adopted and integrated into all accounting and financial activities,
- ii. accounting and financial activities must be conducted in accordance with the provision of any federal or provincial, act, code, or regulation, accounting standard, audit requirement, any relevant Town bylaw, or other relevant established / implemented Town procedure or process,
- iii. appropriate actions should be taken to implement changes as required or deemed necessary following any matter or review of accounting and financial activities,
- iv. this policy should receive an annual review of its relevancy, effectiveness, and completeness.

19.2

A Town employee found to be in violation of this policy may be subject to a disciplinary action as enacted in the Town's Personnel and Human Resources Policy.

19.3

Nothing in this policy (either by inclusion or omission) exempts the Town from any obligation, liability or accountability imposed by statutory regulation or enactment, including but not limited to, the Municipal Government Act, and public sector accounting standards and principles.

20 REFERENCES**20.1**

For full conceptual understanding reference should also be made where necessary to any other relevant or applicable statutory enactment, regulation, accounting standard, audit requirement, including but not limited to the:

- i. Canadian Public Sector Accounting Standards (PSAS),
- ii. Municipal Government Act, RSA2000, Chapter M-26,
- iii. Freedom of Information and Protection of Privacy Act, RSA2000, Chapter F-25,
- iv. Chief Administrative Officer Bylaw (08 / 2022),
- v. Town of Bowden Procurement Policy (03 / 2023),
- vi. Town of Bowden Asset Management Policy (01 / 2024),
- vii. Personnel & Human Resources Policy (06 / 2023),
- viii. any other applicable or relevant Town of Bowden bylaw, policy, procedure, or CAO directive.

20.2

All references in this policy to an act, regulation, bylaw, directive, or policy refer to the current version of that enactment, or policy or directive, as amended or replaced from time to time including all successor legislation.

21 SUPPLEMENTARY INFORMATION**21.1**

Questions or concerns relating to this policy should be directed to the Chief Administrative Officer:

Tel: 403 224 3395
E-mail: cao@bowden.ca

21.2

Amendments to this policy can only be made by the Chief Administrative Officer.

This policy should be reviewed at any time that the CAO considers appropriate to do so, to ensure that it remains current, effective, and accurate. Any material or consequential changes to this policy will be communicated to Town Administration employees as deemed necessary.

An editorial revision (inconsequential changes) that does not affect the policy's principles, intent or accountability may be made by the CAO without notice.

21.3 Policy Specifics

Policy Number	02 / 2024
Policy Title	Accounting & Financial Reporting Policy
Policy Type	Administration Policy
Supersedes / Revokes	n/a (new policy)
Policy Passed	By CAO (May 7, 2024)
Date Effective	Immediate upon signing by CAO
Policy Review Date	Annually or as required or determined by CAO
Distribution:	CAO / CFO / Mayor / Legislative & Municipal Services Officer Council (for information) Town of Bowden Web Site BDO Canada LLP Any other persons as deemed appropriate or necessary.

21.4 Policy Revision History

Date	Description of Change	Section	Approved by

21.5 Signed:

Rudy Friesen
Chief Administrative Officer

Regular Council Meeting: May 13, 2024.	Agenda Item: 8.a
Prepared by: Arno Glover	Approved By: CAO
Report Type: RFD	Attachment(s): 1 Bill 20 documentation (as listed below)

Administration submits the following items of new business to Council for review and consideration of a motion to made in support of Alberta Municipalities.

8.a Municipal Affairs Statutes Amendments – Bill 20

Administration has provided Council with information reference Alberta Government Bill 20 namely:

- a statement dated May 2, 2024, issued by the Minister of Municipal Affairs, Ric McIver,
- a statement produced by the Alberta Government dated April 25, 2024,
- a news release by Alberta Municipalities,
- a report by Alberta Municipalities that provides an analysis and response to each of the proposed changes in Bill 20.
- a key messages and proposed council motion document for ABmunis members received from Alberta Municipalities dated May 9, 2024.

This final document states that municipalities, "may consider passing a motion in Council to communicate your council's view of Bill 20".

The suggested motion put forward is as follows:

Motion by Councillor _____ that the Town of Bowden send a letter to the Premier that recommends that the Government of Alberta rescind Bill 20, the Municipal Affairs Statutes Act, due to the extensive concerns raised by municipal leaders across Alberta, including the Town of Bowden Council, and that the Government of Alberta engage municipal governments through a collaborative and trust based consultation process to update the Local Authorities Election Act and Municipal Government Act to assist municipal governments to effectively govern in the interests of their residents and deliver on the future needs of each community in Alberta.

[Government news](#)

May 02, 2024

Alberta's government to amend the Municipal Affairs Statutes Amendment Act: Minister McIver

Minister of Municipal Affairs Ric McIver issued the following statement outlining the government's intent to amend the *Municipal Affairs Statutes Amendment Act, 2024*:

"The *Municipal Affairs Statutes Amendment Act, 2024* will make local elections processes more transparent and local elected officials more accountable to the people they represent.

"Albertans deserve to have faith in the local officials elected to represent them. When a councillor has betrayed the public trust and it's in the public interest to remove them, swift action should be taken to remove them. As municipal councillors and mayors are locally elected by their constituents, Alberta's government recognizes this authority should only be used as a last resort, which was always the intent of this legislation.

"To ensure this is abundantly clear, we will be working with municipalities to propose amendments to the legislation and clarify that this would only be used in very limited circumstances. Alberta's government remains committed to fairness and due process and will continue working with local authorities to ensure Albertans have the effective local representation they deserve.

"Additionally, this legislation sets out a process through cabinet to repeal or amend municipal bylaws. This is quite serious, and we would not do this lightly. We will also be working with municipalities to propose amendments for the legislation and clarify that this would only be used in very limited circumstances related to areas that are primarily overseen by the province, like health care, education, the provincial economy or public safety.

"The role of an elected official is one with tremendous responsibility and expectations. The *Municipal Affairs Statutes Amendment Act* will strengthen the accountability of locally elected officials and councils while balancing the need to support local autonomy in areas of municipal oversight."

Bill 20 – *Municipal Affairs Statutes Amendment Act, 2024*

The proposed *Municipal Affairs Statutes Amendment Act, 2024*, makes changes to two key pieces of municipal-related legislation: the *Local Authorities Election Act (LAEA)* and the *Municipal Government Act (MGA)*.

- The LAEA establishes the framework for the conduct of elections in Alberta municipalities, school divisions, irrigation districts and Metis Settlements.
- The MGA establishes the rules governing the conduct of local elected officials once on council, as well as the overall administration and operation of municipal authorities in Alberta.

Changes to local election rules under the LAEA

Proposed changes to the LAEA aim to add greater transparency to and trust in local election processes.

Description of Proposed Changes	Current Status
<ul style="list-style-type: none"> • Align candidate eligibility criteria with councillor disqualification criteria in the MGA. 	Candidates elected to council may face immediate disqualification due to misalignment with the MGA's criteria.
<ul style="list-style-type: none"> • Allow municipalities to require criminal record checks for candidates. 	No provisions in place.
<ul style="list-style-type: none"> • Allow union and corporate donations to local candidates, with the same donation limits as individual donors (\$5,000 per municipality per year). • Allow donations outside the local election year and require annual reporting of donations. 	Unions and corporations were prohibited from donating to municipal campaigns in the 2021 campaign. Donations outside of the campaign period (January 1 to December 31 in the year of a general election) were restricted to a maximum of \$5,000 per year.
<ul style="list-style-type: none"> • Require third-party advertisers interested in plebiscites to register and report finances. Only Albertans, Alberta companies and Alberta unions can contribute to issues-based third-party advertisers, up to a maximum of \$5,000. 	The LAEA only regulates third-party advertising for the promotion or opposition of a candidate during an election. There is no reference to issue-based advertising.
<ul style="list-style-type: none"> • Limit donations to third party advertisers to \$5,000 per election period, which begins May 1 of the election year. 	The current donation limit is \$30,000 for all individuals, unions, and corporations.
<ul style="list-style-type: none"> • Enable regulation-making authority to define local political parties. This approach will be piloted in Calgary and Edmonton. 	No provisions in place to regulate political parties at the local level.
<ul style="list-style-type: none"> • Repeal the municipal authority to develop a voters list. 	Municipalities can prepare a voters list, which must be shared with all candidates.
<ul style="list-style-type: none"> • Require municipalities to prepare a permanent electors register and align that information with Elections Alberta. 	A permanent electors register is an internal document that assists with the conduct of an election. Municipalities can choose to develop one or not.

<ul style="list-style-type: none"> Expand the use of special ballots while strengthening special ballot processes. 	Special ballots can only be requested for very specific reasons, including physical disability, absence from the municipality, or for municipal election workers.
<ul style="list-style-type: none"> Limit vouching to the ability to vouch for someone's address. 	An elector can vouch for an individual's age, residence, and identity.
<ul style="list-style-type: none"> Repeal the ability for a candidate's official agent or scrutineer to object to an elector. 	Candidate's official agents or scrutineers can object to an elector; however, the elector can still vote.
<ul style="list-style-type: none"> Enable regulation-making authority to postpone elections in emergencies. 	No provisions in place to enable the Minister to postpone an election in the event of a natural disaster.
<ul style="list-style-type: none"> Prohibit automated voting equipment, such as electronic tabulators. 	The LAEA permits municipalities, by bylaw, to process ballots by automated voting equipment.
<ul style="list-style-type: none"> Require recounts if requested by a candidate when the margin is within 0.5 percent of total votes. 	Returning officers have discretion regarding recounts.
<ul style="list-style-type: none"> Clarifying rules and streamlining processes for scrutineers. 	Concerns have been raised that the rules for scrutineers are not clear.

Strengthening the accountability of local councils under the MGA

Proposed changes to the MGA will help ensure local councils and elected officials are mindful of the common interests of Albertans and held to greater account by the citizens who elected them.

Description of Proposed Changes	Current Status
<ul style="list-style-type: none"> Require a councillor's seat to become vacant upon disqualification. 	Municipal councils or electors can only remove a disqualified councillor through the courts if they refuse to vacate their seat.
<ul style="list-style-type: none"> Require mandatory orientation training for councillors. 	Training for councillors must be offered, but there is no requirement for the councillor to attend the training.
<ul style="list-style-type: none"> Allow Cabinet to remove a councillor if in the public interest, or to order a referendum to determine whether the councillor should be removed. 	Minister can only remove a sitting councillor through the municipal inspection process and only under very specific circumstances.
<ul style="list-style-type: none"> Allow elected officials to recuse themselves for real or perceived conflicts of interest. 	Elected officials can only recuse themselves for matters in which they have a financial interest.
<ul style="list-style-type: none"> Make the Minister responsible for validating municipal recall petitions. 	A municipality's chief administrative officer is responsible for validating recall petitions.
<ul style="list-style-type: none"> Enable Cabinet to require a municipality to amend or repeal a bylaw. Give Cabinet authority to direct a municipality to take specific action to protect public health and/or safety. 	Cabinet may only intervene with respect to a land use bylaw or statutory plan. No provisions exist.

<ul style="list-style-type: none"> • Allow the Minister to outline joint use planning agreement criteria and requirements. 	All criteria for these agreements are currently in the <i>MGA</i> .
<ul style="list-style-type: none"> • Specify that the assessed person for an electric generation system is the operator. 	There is a lack of clarity regarding who should be assessed for electrical generation systems.

Accelerating housing development under the MGA

Affordable and attainable housing has become one of the most urgent concerns across the country, and Alberta's government is constantly searching for innovative ways to meet this challenge, including new tools for municipalities to leverage under the MGA.

Description of Proposed Changes	Current Status
<ul style="list-style-type: none"> • Require municipalities to offer digital options for public hearings on planning and development and restrict them from holding extra hearings when not required by legislation. 	No requirements in place for digital options. Municipalities can hold extra hearings beyond what's legislated.
<ul style="list-style-type: none"> • Fully exempt non-profit subsidized affordable housing from property taxation. 	No provisions in place.
<ul style="list-style-type: none"> • Enable multi-year residential property tax incentives. 	Municipalities may offer multi-year incentives for non-residential development, but not residential development.
<ul style="list-style-type: none"> • Limit the ability of municipalities to require non-statutory studies as requirements for building and development permits. 	No provisions in place.

Next steps

Should the legislation pass, supporting regulations would be developed through stakeholder engagement with municipalities and other partners, which is expected to take place in late spring and summer of 2024. If passed, it is anticipated the legislation would come into force upon Royal Assent.



NEWS RELEASE: Alberta Municipalities responds to Bill 20

April 25, 2024

EDMONTON – *The following official statement is issued on behalf of the Alberta Municipalities Board of Directors:*

Today the provincial government announced its changes to the *Local Authorities Election Act* (LAEA) and the *Municipal Government Act* (MGA). It will take some time to properly analyze Bill 20, but it appears to fundamentally redraw the blueprint for local democracy in Alberta.

For the last eight months, Alberta Municipalities has repeatedly said that the introduction of political parties in local elections is a bad idea that most Albertans do not want. In the absence of any consultation, we have publicly offered sound ideas to strengthen local elections, boost turnout rates, and limit the influence of affluent donors – all the issues that Premier Smith identified as concerns.

Albertans have been clear: they do not want political parties in their local elections. The provincial government has ignored them, too, deaf to the voices of Albertans and blinded by their incessant fighting with the federal government.

Alberta's local governments have no interest in fighting with the province. Nor do they want to be caught in the middle of an Alberta-Ottawa "forever war." Our members want to be respected by the provincial government as a democratically elected order of government and allowed to focus their attention and energy on providing the services their residents expect and deserve.

Alberta Municipalities will have more to say on Bill 20 early next week, once we have had time to digest and consider its long-term effects on local democracy.

Media contact:

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Communications Manager, Alberta Municipalities
780.668.2436

scott@abmunis.ca

ABmunis.ca | [@ABmunis](https://www.instagram.com/ABmunis)

Visit the [Media](#) section of Alberta Municipalities' website for recent news releases and backgrounders.

From the smallest village to the largest city, across every region of the province, Alberta Municipalities (ABmunis) represents the communities where over 85% of Albertans live. ABmunis was founded in 1905 to provide urban and rural-

region communities with a united voice. Alberta Municipalities now serves more than 260 of Alberta's 334 municipalities making it the province's largest municipal group.

We work with elected and administrative leaders of Alberta's summer villages, villages, town, cities, and specialized municipalities to advocate for solutions to their common issues.

And we help them build resilient and thriving communities by providing valuable services. We use our members' combined purchasing power to negotiate the best possible value and competitive pricing on employee benefits, insurance, energy, and other services needed to run an effective and efficient municipality.

Alberta Municipalities' [digital imagery library](#) is now available to news reporters, editors and producers.

To register, click on the "create new account" button and complete the online form. Please use your business email to help us with verification. Requests may take up to two business days to review. Once approved, registered users can view and download image & video files.

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**ALBERTA MUNICIPALITIES'
PRELIMINARY ANALYSIS:
Bill 20 - Municipal Affairs
Statutes Amendment Act, 2024**



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Alberta Municipalities' Preliminary Analysis

Bill 20 – Municipal Affairs Statutes Amendment Act, 2024

The following document represents Alberta Municipalities' preliminary analysis of Bill 20 and was prepared by ABmunis administration based on positions previously approved by the ABmunis Board and membership. This document has also been presented at a high level for discussion by ABmunis' Municipal Governance Committee. ABmunis is currently undertaking a more thorough legal review of the Bill to assess potential consequences - both intended and unintended. We welcome feedback from members on our analysis and will be engaging further to hear their thoughts. Our positions on details of the Act may evolve over time with further analysis and member engagement. However, our concerns with fundamental aspects of the bill, which we perceive as undermining local democracy, are unlikely to change.

Changes to local election rules under the LAEA

According to the Government of Alberta's [Fact Sheet](#) on the Bill, the purpose of the proposed changes to the Local Authorities Election Act (LAEA) is "to add greater transparency to and trust in local election processes." While we agree with the purpose statement, the way the government drafted Bill 20 lacked transparency and undermines trust. This is the second time in a row that changes to the LAEA have directly conflicted with feedback provided by Albertans. In 2020, changes to the Act increased contribution limits even though Albertans clearly indicated in a provincial survey that contribution limits should be kept the same or reduced. The overarching message was that Albertans wanted to keep big money out of local politics. Now the province is pushing ahead with political parties despite the opposition of Albertans as again articulated in response to the provincial survey, the results of which were only made public thanks to a FOIP request.

ABmunis appreciates that amendments to the LAEA are needed. Since the Act was introduced in the 1990s, multiple legislative updates have created inconsistencies, resulting in a growing lack of clarity. ABmunis and RMA have previously called for a comprehensive review of the Act based on democratic principles and a jurisdictional scan of best practices, and involving experts in local elections such as clerks and municipal lawyers.

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
Align candidate eligibility criteria with councilor or disqualification criteria in the MGA.	Candidates elected to council may face immediate disqualification due to misalignment with the MGA's criteria.	Municipalities and voters have expressed concern about the misalignment between the LAEA and MGA qualification criteria and the process for handling disqualification.	<p>Support in principle.</p> <ul style="list-style-type: none"> Greater alignment between the LAEA and MGA is beneficial in improving clarity of candidate eligibility. <p>Additional solutions needed.</p> <p>Municipal Affairs should engage ABmunis and other municipal associations to provide candidates and the public easily accessible information on:</p> <ul style="list-style-type: none"> Eligibility criteria. The process involved in determine if a candidate is eligible. The process involved in disqualifying a candidate if they are deemed to be ineligible. <p>The process of disqualification needs further consideration and clarification.</p>

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
<p>Allow municipalities to require criminal record checks for candidates.</p>	<p>No provisions in place.</p>	<p>Concerns have been raised over the suitability of certain candidates/councillors due to past actions, criminal or otherwise.</p> <p>While the constitutional grounds for barring someone from running for office are limited, Municipal Affairs says its intention is to better inform voters prior to the election.</p> <p>ABmunis had suggested potentially enabling vulnerable sector checks. However, we now understand that this would require broader legislative and procedural changes and would not capture things like financial crimes which could be considered relevant for positions on council.</p>	<p>Support with qualification.</p> <ul style="list-style-type: none"> • ABmunis supports that this provision allows as opposed to requires municipalities to conduct record checks. • Our understanding is that the record check would become part of the nomination form and therefore available to the public. • We also understand that municipalities can redact portions of the check that deal with less severe criminal acts and acts that happened in the distant past. • Another consideration is whether a candidate will be blocked from submitting their nomination if the RCMP were delayed in providing the criminal record check. • A great deal of thought will need to be given on how municipalities implement requiring criminal record checks for all candidates.
<p>Allow union and corporate donations to local candidates, with the same donation limits as individual donors (\$5,000 per municipality per year).</p>	<p>Unions and corporations were prohibited from donating to municipal campaigns in the 2021 campaign.</p>	<p>The Premier and Minister of Municipal Affairs have stated that despite the prohibition, donations are being made by corporations and unions.</p>	<p>Oppose.</p> <ul style="list-style-type: none"> • Albertans' have been clear that they do not want to see big money in local politics. • \$5,000 is far greater than average Albertans can afford to donate, especially in the middle of an affordability crisis. • As an alternative solution, we recommended reducing donation limits to \$2,500 per municipality per year. • A reduction in contribution limits will go a long way towards promoting fairness, increasing trust, and ensuring large donors, corporations, and unions don't drown out the voices of grassroots Albertans. • Further research could have been conducted into contributions to better gauge how much individual Albertans contribute on average and a limit could have been set based on this evidence. • In addition, ABmunis recommends reinstating the ability for municipalities with sufficient capacity to require candidates to file pre-election disclosure and make the disclosure publicly available. • The provision would allow municipalities to engage their citizens in determining an approach that reflected their

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
			<p>administrative capacity and input from local voters as to the disclosure limits (e.g., contributions over \$100 are disclosed).</p> <ul style="list-style-type: none"> • Every candidate should be tracking contributions as they receive them. • ABmunis has offered to work with the Municipal Affairs to develop simple tracking templates for candidates and guidance for municipalities. • This requirement is not relevant in smaller communities where most candidates do not accept significant contributions or make significant campaign expenditures.
<p>Allow donations outside the local election year and require annual reporting of donations.</p>	<p>Donations outside of the campaign period (previously defined as January 1 to December 31 in the year of a general election) were restricted to a maximum of \$5,000 per year.</p>	<p>Greater transparency in reporting. However, further analysis is required to understand the limits involved.</p>	<p>Questions/Oppose/Support.</p> <ul style="list-style-type: none"> • ABmunis understands that candidates would need to file a notice of intent to run before collecting money. Our preliminary understanding is that funds can be raised to the same limits as in an election year, but further clarification is required. • Our opposition remains that the amounts involved appear to be excessive. • We support the annual reporting requirement.
<p>Require third-party advertisers interested in plebiscites to register and report finances. Only Albertans, Alberta companies, and Alberta unions can contribute to issue-based third-party advertisers, up to a maximum of \$5,000.</p>	<p>The LAEA only regulates third-party advertising for the promotion or opposition of a candidate during an election. There is no reference to issue-based advertising.</p>	<p>Create a more level playing field between issue-based third parties, candidate-based third parties, and candidates.</p>	<p>Support with qualification.</p> <ul style="list-style-type: none"> • ABmunis supports provisions that provide a more level playing field between candidates and third parties. • However, our understanding is that issue-based advertising was not regulated in the past because of free speech rules and challenges assessing what advertising is part of a long-standing campaign and what is targeted at a specific vote. Therefore, we have questions about how this provision will be enforced.
<p>Limit donations to third-party advertisers to \$5,000 per election period, which begins May 1 of the election year.</p>	<p>The current donation limit is \$30,000 for all individuals, unions, and corporations.</p>		<p>Support with qualification.</p> <ul style="list-style-type: none"> • The reduction in donation limits is positive but still exceeds what an average individual Albertan could afford to contribute.

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
Enable regulation-making authority to define local political parties. This approach will be piloted in Calgary and Edmonton.	Provisions in place to regulate political parties at the local level.	<p>Since floating the idea, the Premier and Minister of Municipal Affairs have stated evolving reasons:</p> <ul style="list-style-type: none"> • Make it easier to raise funds (even though Albertans are clear they want less money in politics not more). • Increase voter turnout at the local level (even though a review of municipalities with parties shows they don't seem to play a significant role in turnout). • Regulate something that is happening already (even though Albertans don't want it and have a history of not electing slates). 	<p>Oppose.</p> <ul style="list-style-type: none"> • While political parties are an important part of the parliamentary system at the provincial and federal level, they are not a good fit with local government legislation and processes in Alberta, regardless of the size of municipality. • The cities of Edmonton and Calgary follow the same governance rules as other municipalities. • Caucus meetings and whipped votes go against rules set out by the province in the Municipal Government Act (MGA). • 81% of Albertans indicated they think elected officials who are part of a political party would vote along party lines and not necessarily in the best interest of the community. • To put political parties on the ballot would require a fundamental rethink of how municipalities in Alberta are governed. • 69% Albertans believe that parties would make municipal governments more divisive. • It is unclear how this "pilot" is going to be evaluated. • It is unclear how much of the complex set of rules governing parties in the Alberta Election Act will be adapted into the LAEA and how long the development of rules will take, which contributes to uncertainty and potential chaos.
Repeal the municipal authority to develop a voters list.	Municipalities can prepare a voter list, which must be shared with all candidates.	Concern regarding the misuse of voter lists.	<p>Support.</p> <ul style="list-style-type: none"> • ABmunis shares concern about the potential misuse of voter lists.
Require municipalities to prepare a permanent electors register and align that information with Elections Alberta.	A permanent electors register is an internal document that assists with the conduct of an election. Municipalities can choose to develop one or not.	It is not clear what problem would be solved by requiring a permanent electors registry. The moment an elector list is published, it is immediately inaccurate due to the thousands of people that are moving to different municipalities or different wards within a municipality. With an elector registry, electors would still need to produce sufficient	<p>Oppose as written.</p> <ul style="list-style-type: none"> • If implemented, this would add additional costs for local governments to create databases and systems to safeguard the personal information of electors. In addition, systems would need to be in place to allow electors to request that their personal information be removed from the elector registry. All of this comes at a financial cost.

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
		identification on election day in order to vote.	Alternative solution. <ul style="list-style-type: none"> Municipalities could be provided the authority to prepare an electors list enabling those with capacity to do so.
Expand the use of special ballots while strengthening special ballot processes.	Special ballots can only be requested for very specific reasons, including physical disability, absence from the municipality, or for municipal election workers.	During consultation, municipal associations raised concerns about the current limitations on special ballots, as special ballots are proven way to make voting more accessible to residents who may not be able get to a polling station, advanced or otherwise.	Support <ul style="list-style-type: none"> Aligns with ABmunis' position that requirements for who is eligible to vote by special ballot should be removed. The requirement to force people to disclose their disability to qualify for a special ballot is not inclusive and creates a public relations challenge for the municipality. This is especially relevant since the LAEA also allows people to receive a special ballot due to travel, yet municipalities do not require those persons to provide proof of their travel plans.
Limit the ability to vouch to only someone's address.	An elector can vouch for an individual's age, residence, and identity.	Exact nature and scale of the issue is not clearly articulated.	Oppose as written. <ul style="list-style-type: none"> ABmunis recommended that the ability to vouch for another elector be maintained in the legislation and we are concerned this ability is being narrowed. The consequences are that this could potentially deprive some Albertans from the right to vote as this practice is generally used in scenarios where: <ul style="list-style-type: none"> Seniors have moved into care homes and can no longer drive a vehicle resulting in them no longer having a picture ID with their current address and no utility bill in their name. Persons that are homeless and do not have adequate picture ID. Persons who have forgotten their ID and have a significant distance to travel home or face physical challenges to leave and return to a voting station with the proper ID (e.g. Seniors). Additionally, it will create confusion for voters since vouching is accepted for provincial and federal elections. The ability to vouch for someone's address is helpful in situations where a voter's ID may only provide a post office box, a common feature in rural areas.

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
			<p>Alternative solution.</p> <ul style="list-style-type: none"> • Maintain current provisions and conduct research as to the scale and nature of vouching to better determine if is being misused.
<p>Repeal the ability for a candidate's official agent or scrutineer to object to an elector.</p>	<p>Candidate's official agents or scrutineers can object to an elector; however, the elector can still vote.</p>	<p>Exact nature and scale of the issue is not clearly articulated.</p>	<p>Further details required.</p> <ul style="list-style-type: none"> • ABmunis recommends that this issue would be better addressed through a broader review of the LAEA by a technical working group as we note that that removal of this authority still requires a mechanism to prevent an ineligible person from voting.
<p>Enable regulation-making authority to postpone elections in emergencies.</p>	<p>No provisions in place to enable the Minister of Municipal Affairs to postpone an election in the event of a natural disaster.</p>	<p>COVID and recent disasters have highlighted potential disruption to elections.</p>	<p>Support.</p> <ul style="list-style-type: none"> • There is merit for the LAEA to clarify rules for the postponement of an election in the event of exceptional circumstances that will prevent electors from accessing voting stations. This would be beneficial for defining rules for elections and by-elections. • We also support that regulations will be developed to provide greater clarity. • ABmunis recommends the regulations be based on a thorough review/consultation process to determine the appropriate criteria and process for when an election should be postponed.
<p>Prohibit automated voting equipment, such as electronic tabulators.</p>	<p>The LAEA permits municipalities, by bylaw, to process ballots by automated voting equipment.</p>	<p>The Minister of Municipal Affairs has stated that some people don't trust tabulators.</p>	<p>Oppose.</p> <ul style="list-style-type: none"> • There is no evidence that tabulators are less accurate than hand counts. <p>Alternative Solution.</p> <ul style="list-style-type: none"> • Instead of banning automated voting equipment which has proved to be effective, efficient, and timely, provisions should have been made to the Act to make elections conducted with automatic voting equipment eligible for judicial recount.
<p>Require recounts if requested by a candidate when the margin is within 0.5</p>	<p>Returning officers have discretion regarding recounts.</p>	<p>Could reduce spurious requests for recounts.</p>	<p>Support in principle.</p> <ul style="list-style-type: none"> • Clarifies the requirements for recounts while still enabling a Returning Officer to conduct a recount when the margin

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of rationale	ABmunis analysis and position
percent of total votes.			threshold is not met but Returning Officer deems it warranted.
Clarifying rules and streamlining processes for scrutineers.	Concerns have been raised that the rules for scrutineers are not clear.	Clarity.	Further details required.

Strengthening the accountability of local councils under the MGA

According to the Government of Alberta's [Fact Sheet](#), the proposed changes to the Municipal Government Act (MGA) are intended "to help ensure local councils and elected officials are mindful of the common interests of Albertans and held to greater account by the citizens who elected them". Yet, providing cabinet the power to fire councillors and repeal bylaws without clear criteria and a requirement for public input goes against this stated intent.

When the province treats municipalities with respect and engages us as partners, we can collaboratively develop solutions that serve the best interests of Albertans. Recent water sharing agreements are a primary example: the province led an engagement of municipalities and water using stakeholders. Municipalities, who are part of the agreements, have agreed to reduce water use by 5 to 10% and will develop plans that make sense for their communities. This should be model for the relationship between the province and municipalities, where both work collaboratively to benefit Albertans, not the big brother approach taken in Bill 20.

There was a missed opportunity to engage more meaningfully with municipalities and governance experts to improve the MGA. Furthermore, legislation can only go so far to support good governance. As part of the solutions we provided to the Government of Alberta before Bill 20 was introduced, ABmunis committed to working with Municipal Affairs and other partners to provide information to help candidates, councillors, and the public to better understand the roles and responsibilities of councillors.

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
Require a councillor's seat to become vacant upon disqualification.	Municipal councils or electors can only remove a disqualified councillor through the courts if they refuse to vacate their seat.	The existing approach is inefficient and gives undue power to the disqualified councillor. This is particularly problematic for small municipalities that have limited fiscal resources to pursue court action due to the expected legal costs.	<p>Support with qualification.</p> <ul style="list-style-type: none"> In most cases, the rules for disqualification are generally clear such that the councillor's seat should automatically become vacant, except for issues of pecuniary interest. Issues of a pecuniary interest are more subjective, therefore, there may be merit for the existing voluntary resignation rule to continue to be applied for MGA sections 174(1)(g) to 174(1)(i). This could help prevent unsubstantiated accusations of a pecuniary interest from being weaponized to automatically disqualify a councillor.
Require mandatory orientation training for councillors.	Training for councillors must be offered, but there is no requirement for the councillor to attend the training.	Making orientation training mandatory will help to equip all councillors with foundational knowledge of their role and responsibilities, best practices, and legal and legislative requirements.	<p>Support with qualification.</p> <ul style="list-style-type: none"> This may help alleviate miscommunication and misunderstandings which contribute to tension between councillors and between council and administration. Orientation training is a standard practice for any employee position and while councillors are elected and serve in a governance capacity, the same standard should be applied wherein orientation training is an essential component for councillors to effectively serve in their role. <p>Additional solution.</p> <ul style="list-style-type: none"> Clarification is required to better understand the scope of the training required.

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
Allow Cabinet to remove a councillor if in the public interest, or to order a referendum to determine whether the councillor should be removed.	Minister can only remove a sitting councillor through the municipal inspection process and only under very specific circumstances.	Since the Minister already has the powers to remove a councillor following an independent, publicly released inspection, it is questionable as to how the change would be made to allow Cabinet to remove a councillor without an independent review and clear criteria.	<ul style="list-style-type: none"> • See the end of this document for further considerations regarding mandatory orientation training for councillors. <p>Oppose as written.</p> <ul style="list-style-type: none"> • The ability for cabinet to decide behind closed doors to remove a councillor without an independent publicly reported inspection being conducted first is extremely troubling, especially in the absence of any sort of criteria as to what constitutes "public interest". • This provision: <ul style="list-style-type: none"> ○ Undermines the balance and separation of powers fundamental to good governance in modern democracy. ○ Represents executive overreach, by allowing for potentially unchecked government. ○ Potentially disrespects the local electors by not requiring public disclosure of the rationale for removing a councillor or councillors. It is also unclear what the process involved in a referendum would be. ○ Assuming it is a simple referendum on a majority basis, it should be considered that many elected officials are elected with less than a majority (i.e. councillors elected at large may get less than 30% when successful and elected), so it presents a serious disadvantage in coming up with 50% support to stay on. <p>Alternative Solutions</p> <ul style="list-style-type: none"> • ABmunis recognizes that current legislation limits the ability for the Minister to make timely decisions for removal of a council or councillor. • Hence, we recommend a broader review with legal experts and stakeholders to identify alternative measures such as suspending a councillor from conducting municipal business for a defined period, or methods of removing a councillor on a more timely basis following a third-party inspection that follows a clear process and criteria. • We also point out that the introduction of the Recall Act in 2022 provides electors with additional democratic power to

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
<p>Allow elected officials to recuse themselves for real or perceived conflicts of interest.</p>	<p>Elected officials can only recuse themselves for matters in which they have a financial interest.</p>	<p>The public and many councillors have questions and concerns regarding rules around conflict of interest. This provision does offer a potential solution to a long-standing concern that currently the MGA does not allow recusal for even a very clear conflict of interest if it would not qualify as a pecuniary interest. This provision gives that option, without making any of it mandatory (Councillor can decide whether or not to disclose, and even if so whether they want to recuse themselves in whole or in part, and those decisions cannot be challenged either in court or through Code of Conduct complaint).</p>	<p>remove a councillor where circumstances are deemed warranted.</p> <p>Oppose as written.</p> <ul style="list-style-type: none"> • Any additions to conflict-of-interest rules must consider if the parameters under which a councillor needs to recuse themselves. • It is concerning that unlike rules around pecuniary interest there is no provision for review by a third party. • The lack of clear guardrails could result in: <ul style="list-style-type: none"> ○ Municipal governments being hamstrung by a loss of quorum. This is particularly relevant in small communities where some councils only have three or five councillors and where councillors have personal/professional relationships with a high percentage of residents. ○ Enable councillors to avoid weighing in on controversial decisions. ○ Another potential downside of this provision is that that effectively no Councillor could be subject to sanctions under Code of Conducts in relation to conflicts of interest. If someone acts in a conflict, they could say there is nothing Council can do about it because of this section. That may be an unintended consequence of making this a voluntary process as opposed to carving out acting in a conflict and failing to disclose it as a Code of Conduct issue. <p>Alternative solutions</p> <ul style="list-style-type: none"> • As stated above ABmunis is committed to working with the province to information resources and education to help councillors and the public better understand their roles and responsibilities of councils. • Again, we believe there would be value in a broader review with legal experts and stakeholders to work through complexity of addressing conflicts of interest.
<p>Make the Minister of Municipal Affairs responsible for validating municipal recall petitions.</p>	<p>A municipality's chief administrative officer is responsible for validating recall petition.</p>	<p>CAOs had numerous concerns about their role in recall.</p>	<p>Support.</p> <ul style="list-style-type: none"> • Municipal Affairs already has a role in validating petitions. • This change aligns with ABmunis submission to the province.

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
<p>Enable Cabinet to require a municipality to amend or repeal a bylaw.</p>	<p>Cabinet may only intervene with respect to a land use bylaw or statutory plan.</p>	<p>Current government wants to be able to repeal bylaws it doesn't like. The Minister of Municipal Affairs noted Edmonton's mask bylaw.</p>	<p>Oppose.</p> <ul style="list-style-type: none"> • This undermines the role of democratically elected councils and the accountability they owe to their residents. • The lack of legislative guardrails leaves little protection against arbitrary and politically motivated decisions. • Enabling cabinet to repeal bylaws behind closed doors in the absence of any legislated process prevents public scrutiny and judicial review. • There is a risk of the power being applied to multiple municipalities who have a similar bylaw. • Each community has different values/interests and the province should respect those local values/interests. • In addition, the Bill does not make any reference to developing regulations that could set out a process that would include giving advance notice to the municipality and allowing them to provide input. This would give municipalities the chance to correct misinformation about the purpose and approach to the bylaw, which often originates from unhappy ratepayers. Any such process would also enhance the possibility for judicial review if not done fairly by the province. <p>Alternative Solution</p> <ul style="list-style-type: none"> • Municipalities want a strong partnership with the province. • We recognize that even in a strong partnership we won't always agree. • However, a relationship based on trust, mutual respect and open communication could go a long way toward resolving issues before they become acute.
<p>Give Cabinet authority to direct a municipality to take specific action to protect public health and/or safety.</p>	<p>No provisions exist.</p>	<p>Unclear.</p>	<p>Oppose.</p> <ul style="list-style-type: none"> • It is unclear what problem this change is trying to solve. <p>Alternative Solution</p> <ul style="list-style-type: none"> • In 2021, ABmunis members adopted a resolution calling for the province to improve collaboration and communication in times of emergency to better protect public health and safety. • Some progress has been made. Through advocating for better collaboration, ABmunis has become involved in the development of a long-range planning

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
			<p>tool that the Alberta Emergency Management Agency will introduce to municipalities in 2024.</p> <ul style="list-style-type: none"> • We believe that through collectively developing such tools, the province and municipalities will be better able to protect Albertans than through directives that may lack on the ground ability to carry out.
<p>Allow the Minister to outline joint use planning agreement (JUPA) criteria and requirements.</p>	<p>All criteria for these agreements are currently in the MGA.</p>	<p>Currently all municipalities have the same JUPA requirements regardless of size and whether they have any schools in their municipality.</p>	<p>Support in principle.</p> <ul style="list-style-type: none"> • ABmunis recognizes that "one size does not fit all". • We look forward to participating in the regulatory process. • We suggest regulations could allow municipalities and school boards to mutually opt out of developing a JUPA similar to the opt-out clause for Intermunicipal Development Plans.
<p>Specify that the assessed person for an electric generation system is the operator.</p>	<p>There is a lack of clarity regarding who should be assessed for electrical generation systems.</p>		<p>Further details required.</p> <ul style="list-style-type: none"> • ABmunis has not had the chance to review or consider this provision.

Accelerating housing development under the MGA

According to the Government of Alberta's [Fact Sheet](#) on Bill 20: "Accelerating housing development under the MGA, affordable and attainable housing has become one of the most urgent concerns across the country, and Alberta's government is constantly searching for innovative ways to meet this challenge, including new tools for municipalities to leverage under the MGA."

Municipalities share the province's goals and are keen to be partners in making sure the housing our province needs gets built. Unfortunately, municipalities were not consulted on these changes and are unsure of the implications of such drastic changes, which may hinder development in the short-term rather than increase it. Further engagement with our members on these provisions is required to better understand their impact.

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
<p>Require municipalities to offer digital options for public hearings on planning and development and restrict them from holding extra hearings when not required by legislation.</p>	<p>No requirements in place for digital options. Municipalities can hold extra hearings beyond what is legislated.</p>	<p>No public consultation was held on this whatsoever.</p>	<p>Oppose.</p> <ul style="list-style-type: none"> • This requirement could be challenging for small communities with limited internet access and IT capacity to meet. • It is also unclear how this will apply when there is high interest from people requiring extra days to hear from all residents. • There are many circumstances where a new issue is introduced in a public hearing and the only way to ensure procedural fairness is to hold a second public hearing. • Currently, Section 216.4(5)(b) of the MGA allows Council to make amendments after the public hearing without advertising or a new hearing, but procedural fairness requirements would often lead to advice that a second public hearing should be held to limit the risk of a challenge to the bylaw. • Removing that option will likely result in further challenges to bylaws where municipalities are restricted from a key option in resolving procedural fairness issues for unexpected issues that arise along the way. • Municipalities are in the best position to assess when further input or a new hearing is required, and we do not understand the reason for introducing this new provision. <p>Alternative Solution</p> <ul style="list-style-type: none"> • ABmunis could have worked with the province to share best practices in relation to public hearings.

Alberta Municipalities' Analysis: Bill 20

Government of Alberta description of proposed change	Government of Alberta description of current status	ABmunis understanding of the rationale	ABmunis analysis and position
Fully exempt non-profit subsidized affordable housing from property taxation.	No provisions in place.	No public consultation was held on this whatsoever.	<p>Further details required.</p> <ul style="list-style-type: none"> • Some municipalities already provide exemptions or grants to make up for taxes. • For example, the City of Edmonton's Affordable Housing Tax Exemption Program is designed to encourage the development of affordable rental housing in the province. Under this program, eligible properties can be exempt from both municipal and education property taxes for up to 20 years. • However, one size does not fit all. Tax exemptions may be the right strategy in some municipalities, but not in others. • Consideration needs to be given to how exemptions shift taxation burden onto other ratepayers and effects affordability of the housing continuum. • The requirement potentially represents further downloading of the financial responsibility for affordable housing to local ratepayers, <p>Alternative Solution</p> <ul style="list-style-type: none"> • Municipalities are eager to work with the province to reduce barriers to affordable housing as evidenced by the number of resolutions our members have adopted recently on this topic and the effort they taken to reduce zoning barriers and to partner with non-profits and the private sector to actually build housing. • We hope that the province will engage with municipalities, the private sector, and not-for-profits to develop enabling and scalable solutions.
Enable multi-year residential property tax incentives.	Municipalities may offer multi-year incentives for non-residential development, but not residential development.		<p>Support with qualification.</p> <ul style="list-style-type: none"> • If municipalities choose to offer incentives, these incentives should also apply to provincial property tax.
Limit the ability of municipalities to require non-statutory studies as requirements for building and development permits	No provisions in place.	No public consultation was held on this whatsoever.	<p>Oppose.</p> <ul style="list-style-type: none"> • There may be value in requesting other studies. Examples include heritage, financial impact analysis, wind studies for buildings exceeding a certain height, shadow studies. • This limits local autonomy.

Further considerations regarding mandatory orientation training for councillors.

ABmunis recommends that enforcement of this requirement should be overseen by an independent provincial or regional body (e.g., Alberta Ombudsman) and that the MGA clarify the consequences of not participating in orientation training. This responsibility should not be placed on the municipality's CAO due to the potential conflict with council's oversight of the CAO's employment.

ABmunis acknowledges that making orientation training a mandatory requirement has the potential to bring forth various risks and complexities, such as:

- Challenges for elected officials to access the training on a timely basis based on availability of trainers and the frequency that training is offered.
- Challenges for elected officials in rural and remote regions to access training based on travel challenges in winter months.
- Circumstances when elected officials are unable to attend a scheduled regional training due to sickness, work responsibilities, lack of childcare, medical needs, or other reasons.
- How to manage situations where an elected official attends only a portion of the training.
- Who is responsible for enforcing the requirement.
- The risk of this requirement being weaponized to penalize or disqualify a councillor (e.g., organizing a training session when it is known a councillor cannot attend).

With the current environment and availability of training options, and due to the value that orientation training be completed as earlier as possible in the council term, ABmunis recommends that the Government of Alberta:

1. Work with ABmunis and other municipal stakeholders to create an on-demand online course that elected officials can complete at their own pace within the required timeframe.
2. Use a simple reporting process where the CAO submits a notice when all councillors have completed the training. Should a councillor refuse to take training, ABmunis recommends that enforcement of this requirement should be supported by an independent provincial or regional body (e.g., Alberta Ombudsman), similar to our recommendation for a third party to help investigate code of conduct violations. This responsibility should not be placed on the municipality's CAO due to the potential conflict with council's oversight of the CAO's employment.
3. Following a review by an independent provincial or regional body, the legislation should clarify that non-compliance will result in disqualification and removal from council.

In addition to these supports, the Alberta Elected Officials Education Program could adjust the curriculum of its *Munis 101* course so that it can be delivered in an online format, but this option still carries the risk of scheduling challenges for elected officials, which is why the development of an on-demand course would be particularly valuable. The intention of creating an on-demand course is not to replace in-person or other online training but to serve as an option for elected officials whose personal schedules do not align with scheduled training or for elected officials who are elected in a by-election when the availability of training options is limited.

Key Messages and Proposed Council Motion on Bill 20: Municipal Affairs Statutes Amendment Act

May 9, 2024

Key Messages for ABmunis' members:

The **NAME OF MUNICIPALITY** recommends that the Government of Alberta rescind Bill 20, the *Municipal Affairs Statutes Amendment Act*, due to concern that Bill 20's proposed legislative amendments will:

- Increase divisiveness within council and our community instead of encouraging collaborative decision-making to solve the future challenges our community faces.
- Prioritize the interests of the provincial cabinet over the interests of the residents of **MUNICIPALITY**.
- Increase the influence of corporations and unions in municipal government through political donations to local candidates, which will drown out the interests of everyday Albertans who cannot afford to donate large sums of money to political campaigns.
- Create tax inequities between individuals and corporations as it relates to donations to municipal candidates.
- Give power to the provincial cabinet to remove a councillor without clear criteria, which creates an environment where councillors will become more accountable to provincial government leaders instead of our local residents.
- Increase costs for property taxpayers by forcing a hand count of election results instead of allowing the use of proven and more cost-effective electronic equipment.
- Increase costs for property taxpayers by forcing our municipality to create and regularly maintain a permanent electors register.
- Allow councillors to claim that they have a perceived conflict of interest and avoid making politically challenging decisions in council.
- Remove our council's ability to determine what studies are needed for each type of development. Without the power to ask developers for that information, our municipality will be forced to fund those studies ourselves and pass the cost onto all existing residents instead of new development paying for itself.
- Fail to address the fundamental flaws of the current recall rules, which has destabilized the local political environment.
- Fail to give municipalities the option to require candidates to file financial disclosures prior to election day.
- Lead to unforeseen consequences because of the short window, without full input from municipal governments, in which Bill 20 was developed.

Messages that are more specific to smaller and more rural municipalities:

- Forces the **NAME OF MUNICIPALITY** to conduct online public hearings on planning and development which is not possible due to a lack of high-speed internet in our municipality.
- Increases costs for property taxpayers by forcing our municipality to purchase audio and video equipment that will enable residents to participate in public hearings through an online format.

Proposed Council Motion

Municipalities may consider passing a motion in council to communicate your council's view of Bill 20. The following is a template that municipalities may use or consider developing your own motion based on your council's views.

*That the **NAME OF MUNICIPALITY** send a letter to the Premier that recommends that the Government of Alberta rescind Bill 20, the Municipal Affairs Statutes Amendment Act, due to the extensive concerns raised by municipal leaders across Alberta, including **MUNICIPALITY** council, and that the Government of Alberta engage municipal governments through a collaborative and trust-based consultation process to update the Local Authorities Election Act and Municipal Government Act to assist municipal governments to effectively govern in the interests of their residents and deliver on the future needs of each community in Alberta.*

Background

- In fall 2023, the Government of Alberta conducted an online survey on a wide scope of issues related to the *Local Authorities Election Act* and *Municipal Government Act*.
- On April 25, 2024, the Government of Alberta introduced Bill 20, the Municipal Affairs Statutes Amendment Act.
 - [Bill 20](#)
 - [Government of Alberta's Summary Sheet on Bill 20](#) – April 25, 2024
- On April 29, 2024, ABmunis hosted a [media conference](#) to respond to proposals in Bill 20.
- On May 2, 2024, Minister McIver [announced](#) that the province will introduce amendments to clarify aspects of Bill 20 based on concerns raised.
- On May 3, 2024, ABmunis published a [preliminary analysis report](#) on Bill 20.
- On May 8, 2024, ABmunis hosted webinar for municipalities and sought member input on ABmunis' position on Bill 20. Based on a webinar poll with 221 responses, 76 per cent of members want Bill 20 to be rescinded and 8 per cent don't have an opinion yet.
- As of May 9, 2024, Bill 20 is at second reading.
- The spring legislative session is scheduled to end May 30, 2024.

ABmunis' Resources and News Releases on Bill 20

- Visit ABmunis' [Keep Local Elections Local](#) webpage to access our analysis, videos, and resources.
- [April 25, 2024](#) news release
- [April 29, 2024](#) news release
- [May 8, 2024](#) news release

Regular Council Meeting: May 13, 2024.	Agenda Item: 8.b
Prepared by: Arno Glover	Approved By: CAO
Report Type: Information	Attachment(s): 1 Bill 18 information sheet

8.b Provincial Priorities Act – Bill 18

Administration has provided Council with information reference Alberta Government Bill 18 namely a document dated May 7, 2024, issued by Reynolds Mirth Richards Farmer LLP.

Suggested Motion

Motion by Councillor _____ that Council accepts the items of new business as information.

CASUAL LEGAL: WHAT YOU NEED TO KNOW ABOUT BILL 18

[Home](#) / [News](#) / Casual Legal: What You Need To Know About Bill 18

[← News](#)

By Daina J. Young
Reynolds Mirth Richards Farmer LLP
Alberta Municipalities Casual Legal Service Provider

Bill 18, *Provincial Priorities Act* (the "Act"), received first reading on April 10, 2024. The Act has the potential to significantly affect Alberta municipalities.

The Act designates municipalities as a "provincial entity". This is significant because Section 2(1) of the Act prohibits provincial entities from entering into agreements with federal entities without prior approval. The preamble to the Act suggests that this prohibition arises from a concern about the Government of Canada entering into agreements with provincial entities "that relate to area of provincial jurisdiction without the involvement of the Government of Alberta". If a provincial entity, such as a municipality, enters into an agreement with a federal entity without the provincial government's approval, the Act states that the agreement has no effect.

Federal entities included within the scope of the Act include the federal Crown, federal Ministers, federal Crown corporations, federal agencies, boards, commissions, councils and bodies which meet specified criteria. Additional entities may be designated as a federal entity by regulation.

The Act does provide for a Minister to grant exemptions from the requirement for prior approval. The Act also provides for the Lieutenant Governor in Council to make regulations in relation to several things, including the approval process, criteria for approval, exemptions from the approval requirement and designating a Minister to grant exemptions from the approval requirement.

Regulations are often referred to as delegated or subordinated legislation and cannot be inconsistent with the enabling statute. However, the nature of the regulations authorized by the Act is such that the content of the regulations could substantially limit the extent of application of the legislation by setting out exemptions to the approval requirement – or not.

The Government of Alberta has stated that the Act is anticipated to come into force in early 2025, once regulations to be enacted under the Act are finalized, and comprehensive stakeholder engagement have taken place in the summer of 2024. Given the potential impact on municipalities, it is important for municipalities to review their existing agreements with federal entities to fully understand the potential implications of the Act, and to participate in the stakeholder engagement to ensure that their interests are represented.

*To access Alberta Municipalities Casual Legal Helpline, Alberta Municipalities members can call toll-free to 1-800-661-7673 or send an **email** to reach the municipal legal experts at Reynolds Mirth Richards and Farmer LLP. For more information on the Casual Legal Service, please call 310 MUNI (6864) or **send** an email to speak to Alberta Municipalities Risk Management staff. Any Regular or Associate member of Alberta Municipalities can access the Casual Legal Service.*

DISCLAIMER: This article is meant to provide information only and is not intended to provide legal advice. You should seek the advice of legal counsel to address your specific set of circumstances. Although every effort has been made to provide current and accurate information, changes to the law may cause the information in this article to be outdated.

May 7

2024

Regular Council Meeting: May 13, 2024.	Agenda Item: 8.c
Prepared by: Arno Glover	Approved By: CAO
Report Type: Information	Attachment(s): 1 CAEP email, registration costs & poster

8.c CAEP Dinner & Meet

Administration has provided Council with the details of an invitation from CAEP to an evening event to celebrate economic development in the CAEP region.

(details are attached – a table of 8 is priced at \$800.00).

Council is to advise Administration of interest and numbers wishing to attend.

Suggested Motion

Motion by Councillor _____ that Council accepts the items of new business as information.

Arno Glover

From: CAO
Sent: May 6, 2024 3:30 PM
To: Arno Glover
Subject: FW: CAEP Invites you to join Premier Smith & Guests!
Attachments: The Big Event Invitation.png

This is the CAEP information for Monday Council.

From: Tracy Gardner <tracy@caepalberta.com>
Sent: Monday, May 6, 2024 3:28 PM
Subject: CAEP Invites you to join Premier Smith & Guests!

Good Day CAEP Friends!

CAEP is so excited to *Invite You* to celebrate Economic Development in the CAEP Region by joining Premier Danielle Smith and many outstanding Ministers and MLA's *May 23rd at Westerner Park!* We are thrilled to welcome the following dignitaries:

- Premier Danielle Smith
- Honorable Matt Jones ~ Jobs, Economy & Trade
- Honorable Adriana LaGrange ~ Health
- Honorable RJ Sigurdson ~ Agriculture & Irrigation
- Honorable Nathan Cooper ~ Speaker
- MLA Jason Stephan ~ Red Deer South
- MLA Jennifer Johnson ~ Ponoka-Lacombe
- *Check out the attached invitation for more details*

There will be live music, a live auction, a delicious meal and ample time to network with our Ministers and MLAs who serve our constituencies. Please click on the registration link below to purchase your ticket and/or table! You will not want to miss this event!

<https://www.zeffy.com/en-CA/ticketing/b1bf0cb6-f17c-43cf-ada4-d672daac4525>

Can't wait to see you all!

Tracy

Tracy Gardner

Executive Director CAEP

5013 - 49 Ave | Red Deer, AB | T4N 3X1

P 587.447.2237 | caepalberta.com | investcentralberta.ca

Thriving Business ~ Vibrant Communities

We acknowledge and honour that the land we work and live on is located in the Treaty 6 and Treaty 7 regions. This area is the traditional lands of the Cree, Niisitapi (Blackfoot), Tsuut'ina, Stoney Nakoda, Saulteaux, and Métis peoples.

CAEP member cost for a table of 8 is \$800.00.

Central Alberta Economic Partnership

Non-CAEP Member Table \$1,000.00	0
Non-CAEP Member Single Ticket \$150.00	0
CAEP Member Single Ticket \$120.00	0
CAEP Member Table \$800.00	1



Did you know? When you give on any other platform, up to 10% of your gift is used to cover fees. We choose to fundraise on Zeffy to receive 100% of your gift.

Select

Central Alberta Economic Partnership Invites You

Thu, May 23, 2024 05:30 p.m. - 09:00 p.m. (MST)
4847A, 19 St, Red Deer, AB T4R 2N7, Canada



You're invited.

000088

Central Alberta Economic Partnership

Invites you to

Economic Development in Central Alberta

Featuring Premier Danielle Smith, Minister Matt Jones & more! We will showcase a "hot stove lounge" discussion.

MAY 23, 2024

Westerner Park | Harvest Center
5:30pm

Tickets Available

An evening of community, connection, networking, and learning about the economic opportunities in our Central Alberta Region.



Regular Council Meeting: May 13, 2024.	Agenda Item: 9.a
Prepared by: Arno Glover	Approved By: CAO
Report Type: RFD	Attachment(s): 1 Water v Wastewater Comparative 2 Operating Revenues & Expenditures Report (YTD, 2024)

9.a Operating Revenue & Expenditures Report

1 Purpose

Attached is the Operating Revenues & Expenditures Report which provides an analysis of actual performance against budget for year-to-date performance for 2024.

2 Background

The report provides an analysis of actual financial performance with variance analysis against budgeted forecasts.

Administration believes that the report presents a true representation of the financial operating affairs for this period.

3 Notable Observations

The following provides a brief explanation of notable observations particularly where actual revenues and expenditures vary materially from the forecast budgeted amounts.

3.1 Revenues

- i. Cemetery revenues reflect that 4 full burials have taken place this year to date.
- ii. Arena revenues include an amount \$5000.00 invoiced to the museum roofing contractor reference the contribution agreed in 2023.

3.2 Expenditures

- i. Public Works (Contracted Services Other) this cost centre includes the subcontracted work for the removal of the burn pit debris to landfill.
- ii. FCSS expenditures for Volunteer Appreciation currently exceeds budget. However, this will be offset by a grant revenue of \$600.00 (applied for but not yet received).
- iii. YTD employment expenses are running at around 35% (on track with budget).
- iv. Water supplies. This is the cost of the water purchased from MVRWSC.
- v. Wastewater costs (SRDRWSC). This is the cost of wastewater treatment.

NOTE: Attached is a summary of water & wastewater purchases (by volume m³) for the first 4 months (comparative 2023 to 2024).

4 Recommended Motion.

Administration requests that Council review and accepts the Operating & Expenditures report by resolution.

Motion by Councillor _____ that Council accepts the Operating Revenues and Expenditures Report for the 2024 financial year as presented.



Town of Bowden
Operating Revenues & Expenditures (YTD 2024)

		2024 Actual	Variance Actual v Budget	2024 Budget
REVENUES		\$	%	\$
TAX REVENUES				
	MUNICIPAL RESIDENTIAL TAXES	0.00	▶ -100.00	846,167.33
	MUNICIPAL NON-RESIDENTIAL TAXES	0.00	▶ -100.00	255,478.60
	MUNICIPAL FARM TAXES	0.00	▶ -100.00	652.67
	SCHOOL RESIDENTIAL TAXES	0.00	▶ -100.00	256,898.21
	SCHOOL NON-RESIDENTIAL TAXES	0.00	▶ -100.00	47,479.42
	DESIGNATED INDUSTRIAL PROPERTY TAX REQSTN	0.00	▶ -100.00	211.39
	POLICE FUNDING REQUISITION	0.00	▶ -100.00	66,529.00
	LATE TAX PAYMENT PENALTIES	5,500.97	▶ -54.16	12,000.00
	TOTAL	5,500.97	▶ -99.63	1,485,416.62
OTHER REVENUES				
	PROVINCIAL FINES	1,009.00	▶ -79.82	5,000.00
	FRANCHISE FEES - FORTIS ELECTRICAL	36,477.42	▶ -73.18	136,000.00
	FRANCHISE FEES - ATCO GAS	26,291.87	▶ -57.37	61,675.00
	INVESTMENT RETURNS (INTEREST EARNED)	11,903.84	▶ -89.56	114,000.00
	TOTAL	75,682.13	▶ -76.10	316,675.00
GRANT REVENUES				
	RED DEER COUNTY RECREATION GRANT	0.00	▶ -100.00	86,422.00
	MSI OPERATING GRANT	0.00	▶ -100.00	162,042.00
	TOTAL	0.00	▶ -100.00	248,464.00
ADMINISTRATIVE REVENUES				
	PROPERTY TAX CERTIFICATES	650.00	▶ -45.83	1,200.00
	BUSINESS LICENSES	1,975.00	▶ -21.00	2,500.00
	OFFICE PRINTING SERVICES	4.28	▶ -94.29	75.00
	SUMMER TEMP EMPLOY' PROGRAM (STEP) GRANT	0.00	▶ -100.00	16,800.00
	MISCELLANEOUS INCOME	428.00	#DIV/0!	0.00
	OTHER INCOME	647.00	▶ 547.00	100.00
	PENALTIES (ACCOUNTS RECEIVABLE)	1,061.21	▶ 112.24	500.00
	TOTAL	4,765.49	▶ -77.49	21,175.00
BYLAW REVENUES				
	BYLAW ENFORCEMENT FINES & PENALTIES	0.00	▶ -100.00	100.00
	TOTAL	0.00	▶ -100.00	100.00
ANIMAL REVENUES				
	DOG LICENSES	595.00	▶ 19.00	500.00
	OTHER INCOME	0.00	▶ -100.00	50.00
	TOTAL	595.00	▶ 8.18	550.00
PUBLIC WORKS REVENUES				
	OTHER INCOME / SERVICE FEES	0.00	▶ -100.00	200.00
	TOTAL	0.00	▶ -100.00	200.00
WATER REVENUES				
	DISTRIBUTED WATER COLLECTIONS	76,193.95	▶ -74.94	304,000.00
	BULK WATER SALES	334.55	▶ -95.54	7,500.00
	WATER METERS & EQUIPMENT	0.00	▶ -100.00	1,000.00
	LATE PAYMENT PENALTIES	1,778.13	▶ -64.44	5,000.00
	OTHER INCOME	55.00	▶ -63.33	150.00
	TOTAL	78,361.63	▶ -75.33	317,650.00
SANITARY SEWER REVENUES				
	WASTEWATER COLLECTIONS	77,098.30	▶ -75.52	315,000.00
	RV DUMP	0.00	▶ -100.00	700.00
	SRDRWC SERVICE INCOME	7,394.50	▶ -72.61	27,000.00
	TOTAL	84,492.80	▶ -75.34	342,700.00
SOLID WASTE REVENUES				
	SOLID WASTE COLLECTIONS	17,986.46	▶ -71.81	63,800.00
	TOTAL	17,986.46	▶ -71.81	63,800.00
RECYCLING REVENUES				
	RECYCLING INCOME	17,667.46	▶ -74.69	69,800.00
	ELECTRONICS RECYCLING INCOME	0.00	▶ -100.00	500.00
	TOTAL	17,667.46	▶ -74.87	70,300.00

FCSS REVENUES	CITY OF RED DEER - FCSS FUNDING	33,381.90	▶ -50.00	66,762.00
	CONTRIBUTIONS & DONATIONS	172.04	▶ -65.59	500.00
	TOTAL	33,553.94	▶ -50.11	67,262.00
CEMETERY REVENUES	GRAVE PLOT SERVICES	3,000.00	▶ 0.00	3,000.00
	PLOTS & VAULTS SALES	300.00	▶ -88.00	2,500.00
	COLUMBARIUM NICHE SALES	0.00	▶ -100.00	2,000.00
	RED DEER COUNTY CEMETERY GRANT	0.00	▶ -100.00	5,000.00
	OTHER INCOME	0.00	#DIV/0!	0.00
TOTAL	3,300.00	▶ -73.60	12,500.00	
ECONOMIC DEVELOPMENT REVENUES	OTHER INCOME / NEWSLETTER ADVERTISING	972.00	▶ 21.50	800.00
	TOTAL	972.00	▶ 21.50	800.00
LAND REVENUES	SALE OF LOTS	0.00	#DIV/0!	0.00
	RENTAL INCOME (BILLBOARDS & PASTURE LEASE)	1,600.00	▶ -75.38	6,500.00
	TRANSFER FROM RESERVES	0.00	#DIV/0!	0.00
	TOTAL	1,600.00	▶ -75.38	6,500.00
PARADE REVENUES	CONTRIBUTIONS (Ag SOCIETY)	0.00	▶ -100.00	1,000.00
	TOTAL	0.00	▶ -100.00	1,000.00
SPECIAL EVENT REVENUES	CONTRIBUTIONS / DONATIONS / SALE OF GOODS	0.00	▶ -100.00	700.00
	TOTAL	0.00	▶ -100.00	700.00
ARENA REVENUES	ARENA RENTAL INCOME	43,489.74	▶ -51.68	90,000.00
	OTHER INCOME (ADVERTISING BILLBOARDS)	6,380.00	▶ 82.29	3,500.00
	RED DEER COUNTY RECREATION GRANT	0.00	▶ -100.00	25,000.00
	TOTAL	49,869.74	▶ -57.92	118,500.00
PARK REVENUES	RED DEER COUNTY RECREATION GRANT	0.00	▶ -100.00	3,750.00
	TOTAL	0.00	▶ -100.00	3,750.00
LIBRARY REVENUES	RED DEER COUNTY RECREATION GRANT	0.00	▶ -100.00	1,500.00
	CONTRIBUTIONS & DONATIONS	0.00	#DIV/0!	0.00
	TOTAL	0.00	▶ -100.00	1,500.00
MUSEUM REVENUES	RED DEER COUNTY RECREATION GRANT	0.00	▶ -100.00	3,000.00
	TOTAL	0.00	▶ -100.00	3,000.00
COMMUNITY HALL REVENUE	RED DEER COUNTY RECREATION GRANT	0.00	▶ -100.00	5,000.00
	TOTAL	0.00	#DIV/0!	0.00
TOTAL (ALL REVENUES)		374,347.62	▶ -87.88	3,087,542.62

EXPENDITURES

		\$		\$
REQUISITIONS	PROVINCIAL SCHOOL EDUCATION (PUBLIC)	75,455.39	▶ 25.42	296,872.27
	PROVINCIAL SCHOOL EDUCATION (CATHOLIC)	2,110.86	▶ 28.12	7,505.36
	TOTAL	77,566.25	▶ 25.48	304,377.63
COUNCIL	HONORARIUMS & PER DIEMS	14,331.68	▶ 24.23	59,155.20
	EMPLOYMENT & CRA CONTRIBUTIONS	554.01	▶ 22.16	2,500.00
	TRAINING & DEVELOPMENT	540.68	▶ 7.72	7,000.00
	TRAVEL & SUBSISTENCE	11,926.61	▶ 31.80	37,500.00
	MEMBERSHIP & CONFERENCE COSTS	2,480.30	▶ 95.40	2,600.00
	PROMOTIONS & PUBLIC RELATIONS	170.00	▶ 3.40	5,000.00
	LIABILITY INSURANCE	0.00	▶ 0.00	400.00
	ELECTION COSTS	0.00	#DIV/0!	0.00
	MISCELLANEOUS GOODS & SUPPLIES	130.83	▶ 1.64	8,000.00
	GRANTS & DONATIONS	0.00	▶ 0.00	10,000.00
	TOTAL	30,134.11	▶ 22.80	132,155.20
ADMINISTRATION	PAYROLL	118,119.66	▶ 35.01	337,379.50
	EMPLOYMENT & CRA CONTRIBUTIONS	22,421.23	▶ 38.66	58,000.00

WORKERS COMPENSATION (WCB)	2,310.47	P	17.77	13,000.00
TRAINING & DEVELOPMENT	0.00	P	0.00	1,000.00
TRAVEL & SUBSISTENCE	2,637.19	P	43.95	6,000.00
MEMBERSHIP FEES & CONFERENCE COSTS	3,534.53	P	58.91	6,000.00
POSTAGE & COURIER	2,003.73	P	25.05	8,000.00
TELEPHONE (LAND LINES & CELL PHONE)	1,981.55	P	28.72	6,900.00
ADVERTISING / PROMOTIONS / MARKETING	0.00	P	0.00	800.00
PERSONNEL RELATIONS	226.17	P	5.65	4,000.00
CONTRACTED SERVICES (IT SERVICES)	3,198.15	P	13.91	23,000.00
JANITORIAL & CLEANING SUPPLIES	2,320.00	P	32.68	7,100.00
POSTAGE	345.96	P	49.42	700.00
COPIER & PRINTING	4,311.36	P	33.16	13,000.00
INTERNET SERVICES	1,500.00	P	41.67	3,600.00
SECURITY & ALARMS	134.70	P	49.89	270.00
CONTRACTED SERVICES (FLOOR MATS)	675.80	P	30.03	2,250.00
WEBSITE & APP (HOSTING & SUPPORT)	0.00	P	0.00	9,000.00
DEBIT MACHINE	189.23	P	31.54	600.00
FIRE SYSTEMS & EQUIPMENT MAINTENANCE	0.00	P	0.00	100.00
ASSESSMENT REVIEW COSTS	2,000.00	P	100.00	2,000.00
CONTRACTED SERVICES OTHER	0.00	P	0.00	1,500.00
ACCOUNTING & AUDIT FEES / SERVICES	0.00	P	0.00	30,000.00
LEGAL & PROFESSIONAL FEES	330.00	P	22.00	1,500.00
PROPERTY ASSESSMENT SERVICES	5,594.14	P	33.35	16,775.00
REPAIRS & MAINTENANCE (EQUIPMENT)	0.00	P	0.00	1,000.00
REPAIRS & MAINTENANCE (IT)	618.00	P	30.90	2,000.00
REPAIRS & MAINTENANCE (BUILDING)	166.00	P	8.30	2,000.00
INSURANCE	14,510.50	P	88.55	16,386.00
MISCELLANEOUS GOODS & SUPPLIES	1,714.95	P	28.58	6,000.00
UTILITIES (ELECTRIC)	1,397.10	P	27.94	5,000.00
UTILITIES (GAS)	1,656.84	P	47.34	3,500.00
TRANSFER TO CAPITAL	0.00		#DIV/0!	0.00
BANK CHARGES	544.47	P	45.37	1,200.00
CASH ROUNDING	-0.08		#DIV/0!	0.00
BAD DEBITS - PROPERTY TAXES	0.00		#DIV/0!	0.00
TRANSFER TO RSERVES	0.00	P	0.00	35,502.71
TOTAL	194,441.45	P	31.11	625,063.21

**PROTECTIVE SERVICES
(FIRE)**

REPAIRS & MAINTENANCE (BUILDING)	63.72	P	1.27	5,000.00
INSURANCE (BUILDING)	1,202.00	P	102.10	1,177.27
UTILITIES (ELECTRICITY)	1,176.47	P	28.46	4,000.00
UTILITIES (GAS)	2,928.53	P	73.21	4,000.00
TOTAL	5,372.72	P	37.90	14,177.27

EMERGENCY MANAGEMENT

FEES & SUBSCRIPTIONS	0.00		#DIV/0!	0.00
TRAINING & DEVELOPMENT	0.00	P	0.00	500.00
TRAVEL & SUBSISTENCE	0.00		#DIV/0!	0.00
MISCELLANEOUS GOODS & SUPPLIES	0.00	P	0.00	2,000.00
TOTAL	0.00	P	0.00	2,500.00

**PROTECTIVE SERVICES
(RCMP / RDC / BYLAW)**

TRAVEL & SUBSISTENCE	0.00		#DIV/0!	0.00
TRAINING & DEVELOPMENT	0.00		#DIV/0!	0.00
MEMBERSHIP FEES & CONFERENCE COSTS	0.00	P	0.00	60.00
TELEPHONE	23.85	P	15.90	150.00
CONTRACTED BYLAW ENFORCEMENT SERVICES	0.00		#DIV/0!	0.00
CONTRACTED SERVICES OTHER	0.00	P	0.00	200.00
ALBERTA POLICE FUNDING MODEL	65,985.00	P	99.18	66,529.00
RED DEER COUNTY PROTECTIVE SERVICES	1,650.00	P	4.51	36,600.00
LEGAL & PROFESSIONAL FEES	0.00	P	0.00	200.00
MISCELLANEOUS GOODS & SUPPLIES	0.00	P	0.00	150.00
TOTAL	67,658.85	P	65.13	103,889.00

ANIMAL

CONTRACTED SERVICES (VETERINARY)	0.00	P	0.00	100.00
MISCELLANEOUS GOODS & SUPPLIES	0.00	P	0.00	250.00
TOTAL	0.00	P	0.00	350.00

PUBLIC WORKS

PAYROLL	67,979.99	P	31.81	213,681.60
PAYROLL (SUMMER STUDENTS)	0.00	P	0.00	21,280.00

EMPLOYMENT & CRA CONTRIBUTIONS	12,874.76	27.39	47,000.00
TRAINING & DEVELOPMENT	0.00	0.00	1,000.00
TRAVEL & SUBSISTENCE	60.42	20.14	300.00
TELEPHONE (LAND LINES & CELL PHONE)	619.03	29.48	2,100.00
ADVERTISING / PROMOTIONS / MARKETING	0.00	0.00	100.00
ALBERTA ONE CALL SERVICES	487.53	100.10	487.06
FIRE SYSTEMS & EQUIPMENT MAINTENANCE	0.00	0.00	400.00
SECURITY & ALARMS	284.50	41.23	690.00
INTERNET SERVICES	420.01	30.44	1,380.00
CONTRACTED SERVICES OTHER	2,435.49	1,217.75	200.00
REPAIRS & MAINTENANCE (CASE GRADER)	6.50	0.13	5,000.00
REPAIRS & MAINTENANCE (BOBCAT SKID STEER)	604.34	24.17	2,500.00
REPAIRS & MAINTENANCE (OTHER)	45.98	9.20	500.00
BUILDING REPAIRS & MAINTENANCE (WORKSHOP)	4,349.36	86.99	5,000.00
BUILDING REPAIRS & MAINTENANCE (GARAGE)	0.00	0.00	500.00
REPAIRS & MAINTENANCE (4 WHEEL LOADER)	985.09	17.91	5,500.00
BUILDING REPAIRS & MAINTENANCE (QUONSET)	0.00	0.00	500.00
REPAIRS & MAINTENANCE (STERLING TRUCK)	606.06	30.30	2,000.00
REPAIRS & MAINTENANCE F150 (2007)	0.00	0.00	1,000.00
REPAIRS & MAINTENANCE F350 (SAND / WATER TRUCK)	215.99	10.80	2,000.00
REPAIRS & MAINTENANCE F250 (2018)	11.54	1.15	1,000.00
REPAIRS & MAINTENANCE F550 (2013)	110.44	5.52	2,000.00
REPAIRS & MAINTENANCE F150 (2018)	0.00	0.00	1,000.00
REPAIRS & MAINTENANCE F150 (2019)	365.00	73.00	500.00
REPAIRS & MAINTENANCE GENERAL	0.00	0.00	500.00
EQUIPMENT RENTALS & SERVICES	0.00	0.00	400.00
INSURANCE	9,171.25	81.35	11,274.43
MISCELLANEOUS GOODS & SUPPLIES	853.89	15.53	5,500.00
FUEL / OIL / ADDITIVES	4,415.66	28.44	15,000.00
PERSONAL PROTECTIVE EQUIPMENT	541.76	15.48	3,500.00
UTILITIES (ELECTRICITY)	1,027.21	28.53	3,600.00
UTILITIES (GAS)	1,874.44	53.56	3,500.00
TRANSFER TO PUBLIC WORKS RESERVES	0.00	0.00	9,400.00
TOTAL	110,346.24	29.80	378,293.09

ROAD MAINTENANCE

STREET SWEEPING	0.00	0.00	5,500.00
ROAD PATCHING	1,789.00	5.90	30,000.00
SNOW REMOVAL	12,965.90	51.86	25,000.00
ROAD / SIDEWALK REPAIRS	0.00	0.00	25,000.00
REPAIRS & MAINTENANCE (STREET LIGHTS)	0.00	#DIV/0!	0.00
REPAIRS & MAINTENANCE (STREET SIGNS)	0.00	0.00	2,000.00
INSURANCE	1,737.00	80.81	2,149.56
MISCELLANEOUS GOODS & SUPPLIES	85.67	4.28	2,000.00
ROAD PAINT (MATERIALS & EQUIPMENT)	0.00	0.00	5,000.00
SAND & GRAVEL	0.00	0.00	6,000.00
UTILITIES (ELECTRICITY) STREET LIGHTS	27,866.21	34.83	80,000.00
TOTAL	44,423.78	24.32	182,649.58

WATER & PUMPHOUSE

TRAINING & DEVELOPMENT	0.00	0.00	1,100.00
TRAVEL & SUBSISTENCE	0.00	0.00	1,000.00
MEMBERSHIP FEES & CONFERENCE COSTS	0.00	0.00	600.00
TELEPHONE (LANDLINE)	130.56	33.32	391.80
COMPUTERS & IT (REPAIRS & MAINTENANCE)	4,163.00	52.04	8,000.00
WATER TESTING & TESTING EQUIPMENT	0.00	0.00	1,000.00
HACH COLORIMETER CALIBRATION	119.80	33.33	359.40
SECURITY & ALARMS	195.82	33.34	587.40
INTERNET SERVICES	0.00	#DIV/0!	0.00
REPAIRS & MAINTENANCE (EQUIPMENT)	1,829.22	9.15	20,000.00
REPAIRS & MAINTENANCE (BUILDING)	0.00	0.00	1,500.00
REPAIRS & MAINTENANCE (INFRASTRUCTURE)	0.00	0.00	40,000.00
REPAIRS & MAINTENANCE (CPR)	0.00	0.00	50.00
INSURANCE	12,778.00	87.27	14,641.50
MISCELLANEOUS GOODS & SUPPLIES	17.97	0.30	6,000.00
SMALL EQUIPMENT PURCHASES	0.00	#DIV/0!	0.00
UTILITIES (ELECTRICITY)	3,953.14	32.94	12,000.00
UTILITIES (GAS)	1,243.26	24.87	5,000.00
REGIONAL WATER SUPPLIES (MVRWSC)	41,945.24	20.97	200,000.00

INFRASTRUCTURE LOAN (INTEREST)	4,402.81	▶ 51.90	8,482.75
INFRASTRUCTURE LOAN (PRINCIPAL REPAYMENT)	14,088.09	▶ 49.43	28,459.03
BAD DEBTS (UTILITY BILLING)	0.00	▶ 0.00	100.00
TOTAL	84,846.90	▶ 24.29	349,271.88

**WASTEWATER &
STORMWATER**

TRAINING & DEVELOPMENT	0.00	#DIV/0!	0.00
REPAIRS & MAINTENANCE (NORTH LIFT STATION)	0.00	▶ 0.00	2,000.00
SMALL PROJECTS (SUMP PUMP PROGRAM)	317.00	▶ 6.34	5,000.00
REPAIRS & MAINTENANCE (OTHER)	138.89	▶ 6.94	2,000.00
REPAIRS & MAINTENANCE (INFRASTRUCTURE)	0.00	▶ 0.00	10,000.00
EQUIPMENT RENTALS & SERVICES	0.00	▶ 0.00	100.00
INSURANCE	780.00	▶ 147.21	529.84
MISCELLANEOUS GOODS & SUPPLIES	0.00	▶ 0.00	100.00
UTILITIES (ELECTRICITY)	2,153.69	▶ 35.89	6,000.00
UTILITIES (GAS)	210.70	▶ 26.34	800.00
REGIONAL WASTEWATER COSTS (SRDRWSC)	61,880.35	▶ 17.88	350,000.00
INFRASTRUCTURE LOAN (INTEREST)	3,375.32	▶ 51.62	6,538.24
INFRASTRUCTURE LOAN (PRINCIPAL REPAYMENT)	11,046.71	▶ 49.52	22,309.82
TOTAL	79,904.66	▶ 19.71	405,377.90

SOLID WASTE

CONTRACTED SERVICES (TOWN)	1,024.42	▶ 24.39	4,200.00
CONTRACTED SERVICES (RESIDENTIAL)	10,588.07	▶ 25.21	42,000.00
REQUISITIONS	1,408.92	▶ 100.00	1,408.92
TOTAL	13,021.41	▶ 27.35	47,608.92

RECYCLING

CONTRACTED SERVICES (RESIDENTIAL)	6,129.50	▶ 25.54	24,000.00
TOTAL	6,129.50	▶ 25.54	24,000.00

FCSS

ADMINISTRATIVE SERVICES	17,420.12	▶ 34.70	50,195.60
ADMINISTRATIVE COSTS	4,290.20	▶ 31.78	13,500.00
SPECIAL FUNCTIONS & PROGRAMS	223.64	▶ 22.36	1,000.00
TRAVEL & SUBSISTENCE	0.00	▶ 0.00	2,000.00
TELEPHONE	228.31	▶ 33.58	680.00
ADVERTISING / PROMOTIONS / MARKETING	0.00	▶ 0.00	600.00
FCSS COMMUNITY CAPACITY	1,234.72	▶ 41.16	3,000.00
INTERNET SERVICES	575.00	▶ 41.67	1,380.00
JANITORIAL & CLEANING SUPPLIES	480.00	▶ 33.33	1,440.00
REPAIRS & MAINTENANCE (EQUIPMENT)	0.00	▶ 0.00	300.00
REPAIRS & MAINTENANCE (BUILDING)	375.25	▶ 37.53	1,000.00
INSURANCE	678.00	▶ 71.37	950.00
MISCELLANEOUS GOODS & SUPPLIES	846.66	▶ 33.87	2,500.00
GOODS & SUPPLIES (VOLUNTEER SUPPER)	385.79	▶ 21.43	1,800.00
GOODS & SUPPLIES (VOLUNTEER MILEAGE)	0.00	▶ 0.00	100.00
GOODS & SUPPLIES (VOLUNTEER APPRECIATION)	856.93	▶ 190.43	450.00
DONATIONS	0.00	▶ 0.00	200.00
UTILITIES (ELECTRICITY)	774.62	▶ 36.89	2,100.00
UTILITIES (GAS)	1,222.75	▶ 48.91	2,500.00
REQUISITIONS (CITY OF RED DEER)	0.00	▶ 0.00	13,271.66
TOTAL	29,591.99	▶ 29.90	98,967.26

CEMETERY

CONTRACTED SERVICES (WEED CONTROL)	0.00	▶ 0.00	1,200.00
CONTRACTED SERVICES (BURIALS)	1,500.00	#DIV/0!	0.00
REPAIRS & MAINTENANCE (GENERAL)	299.99	▶ 6.00	5,000.00
MISCELLANEOUS GOODS & SUPPLIES	0.00	▶ 0.00	2,000.00
DONATIONS (CEMETERY ASSOCIATION)	0.00	▶ 0.00	2,000.00
TOTAL	1,799.99	▶ 17.65	10,200.00

PLANNING & DEVELOPMENT

CONTRACTED SERVICES (INSPECTIONS)	7,150.00	▶ 59.58	12,000.00
PLANNING & LEGAL FEES	0.00	▶ 0.00	500.00
LAND TITLE FEES	0.00	▶ 0.00	50.00
ENGINEERING & CONSULTANCY	0.00	▶ 0.00	5,000.00
TOTAL	7,150.00	▶ 40.74	17,550.00

ECONOMIC DEVELOPMENT

MEMBERSHIP FEES & CONFERENCE COSTS	40.00	▶ 2.67	1,500.00
TRAVEL & SUBSISTENCE	0.00	#DIV/0!	0.00
ADVERTISING / PROMOTIONS / MARKETING	0.00	#DIV/0!	0.00
TOTAL	40.00	▶ 2.67	1,500.00

SENIORS	REQUISITIONS (PARKLAND)	3,575.00	100.00	3,575.00	
	TOTAL	3,575.00	100.00	3,575.00	
LAND	LEGAL & PROFESSIONAL FEES	0.00	0.00	300.00	
	CONTRACTED SERVICES	2,455.15	81.84	3,000.00	
	DESIGNATED INDUSTRIAL PROPERTY TAXES	0.00	0.00	2,000.00	
	ADVERTISING / PROMOTIONS / MARKETING	0.00	0.00	200.00	
	TOTAL	2,455.15	44.64	5,500.00	
PARADE	MISCELLANEOUS GOODS & SUPPLIES	0.00	0.00	3,000.00	
	TOTAL	0.00	0.00	3,000.00	
SPECIAL EVENTS	MISCELLANEOUS GOODS & SUPPLIES	72.31	2.89	2,500.00	
	TOTAL	72.31	2.89	2,500.00	
RECREATION (ARENA)	PAYROLL	45,060.63	35.89	125,545.00	
	EMPLOYMENT & CRA CONTRIBUTIONS	8,711.80	36.30	24,000.00	
	TRAINING & DEVELOPMENT	735.00	91.88	800.00	
	TRAVEL & SUBSISTENCE	0.00	0.00	300.00	
	MEMBERSHIP FEES & CONFERENCE COSTS	366.62	61.10	600.00	
	TELEPHONE (CELL PHONE)	667.60	44.52	1,500.00	
	CONTRACTED SERVICES (CIMCO)	3,975.00	98.95	4,100.00	
	SECURITY & ALARMS	254.95	41.46	815.00	
	CONTRACTED SERVICES (ICE EQUIPMENT)	502.00	55.78	900.00	
	CONTRACTED SERVICES (ICE PAINTING)	0.00	0.00	4,000.00	
	FIRE SYSTEMS & EQUIPMENT	249.55	11.34	2,200.00	
	INTERNET SERVICES	575.00	41.67	1,380.00	
	CONTRACTED SERVICES (PEST CONTROL)	820.00	32.80	2,500.00	
	CONTRACTED SERVICES (OTHER)	480.00	16.00	3,000.00	
	REPAIRS & MAINTENANCE (PLANT ROOM)	4,575.00	76.25	6,000.00	
	REPAIRS & MAINTENANCE (OLYMPIA)	0.00	0.00	5,000.00	
	REPAIRS & MAINTENANCE (OTHER)	108.75	21.75	500.00	
	REPAIRS & MAINTENANCE (BUILDING)	9,707.52	88.25	11,000.00	
	REPAIRS & MAINTENANCE (GENERAL)	0.00	0.00	500.00	
	EQUIPMENT RENTALS & SERVICES	0.00	0.00	200.00	
	INSURANCE	16,738.25	95.81	17,468.48	
	MISCELLANEOUS GOODS & SUPPLIES	2,419.51	48.39	5,000.00	
	PROPANE SUPPLIES	611.80	40.79	1,500.00	
	UTILITIES (ELECTRICITY)	32,750.31	59.55	55,000.00	
	UTILITIES (GAS)	9,666.74	107.41	9,000.00	
	BAD DEBTS	0.00	0.00	500.00	
		TOTAL	138,974.23	49.09	283,188.48
	PARKS & AMENITIES	CONTRACTED SERVICES (WEED CONTROL)	0.00	0.00	12,000.00
		REPAIRS & MAINTENANCE (LAWN MOWERS)	0.00	0.00	2,500.00
		REPAIRS & MAINTENANCE (PLAYGROUNDS)	0.00	0.00	2,500.00
		REPAIRS & MAINTENANCE (COMMUNITY ACTION PARK)	0.00	0.00	2,500.00
		TREES / SHRUBS / PLANTS	0.00	0.00	10,000.00
		REPAIRS & MAINTENANCE (WALKING TRAILS)	0.00	0.00	5,000.00
REPAIRS & MAINTENANCE (DOG PARK)		0.00	#DIV/0!	0.00	
REPAIRS & MAINTENANCE (OTHER)		103.71	10.37	1,000.00	
EQUIPMENT RENTALS		0.00	0.00	2,500.00	
INSURANCE		209.00	91.34	228.82	
MISCELLANEOUS GOODS & SUPPLIES (PARKS)		92.00	1.23	7,500.00	
HANGING FLOWER BASKETS		0.00	0.00	3,500.00	
FUEL / OIL / ADDITIVES		0.00	0.00	4,000.00	
	TOTAL	404.71	0.76	53,228.82	
LIBRARY	TELEPHONE (LANDLINE & FAX)	360.48	32.77	1,100.00	
	SECURITY & ALARMS	134.70	49.89	270.00	
	FIRE SYSTEMS & EQUIPMENT MAINTENANCE	0.00	0.00	50.00	
	REPAIRS & MAINTENANCE (BUILDING)	0.00	0.00	1,000.00	
	INSURANCE	993.00	103.50	959.45	
	MISCELLANEOUS GOODS & SUPPLIES	0.00	#DIV/0!	0.00	
	UTILITIES (ELECTRICITY)	1,425.15	35.63	4,000.00	
	UTILITIES (GAS)	572.58	27.27	2,100.00	

000098

APPROPRIATION (PUBLIC LIBRARY BOARD)	5,833.90	▶	50.00	11,667.78
REQUISITION (PARKLAND LIBRARY BOARD)	0.00	▶	0.00	10,283.50
TOTAL	9,319.81	▶	29.65	31,430.73

MUSEUM

FIRE SYSTEMS & EQUIPMENT MAINTENANCE	0.00	▶	0.00	100.00
SECURITY & ALARMS	119.80	▶	33.33	359.40
REPAIRS & MAINTENANCE (BUILDING)	0.00	▶	0.00	2,000.00
INSURANCE	2,952.00	▶	105.08	2,809.27
TOTAL	3,071.80	▶	58.30	5,268.67

COMMUNITY CENTRE

DONATIONS (COMMUNITY CENTRES)	0.00	▶	0.00	10,000.00
	0.00	▶	0.00	10,000.00

TOTAL (ALL EXPENDITURES)	910,300.86	▶	29.48	3,087,542.62
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OPERATING SURPLUS / DEFICIT	-535,953.24			0.00
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Regular Council Meeting: May 13, 2024.	Agenda Item: 10.a
Prepared by: Arno Glover	Approved By: CAO
Report Type: Information	Attachment(s): 1. Letters from Red Deer County Protective Services

Content:**10.a**

- (i)
Red Deer County Protective Services – March Enforcement Contract.
- (ii)
Red Deer County Protective Services – April Enforcement Contract.

Recommended Motion:

Motion by Councillor _____ that Council accepts the submitted items of correspondence as information.



PROTECTIVE SERVICES
38106 Range Road 275
Red Deer County, AB T4S 2L9
Phone: 403.343.6301
Fax: 403.347.0572

April 23, 2024

Town of Bowden
2101 – 20 Avenue,
Box 388
Bowden, AB T0M 0K0

Sent Via Email to: cfo@bowden.ca

Attention: Chief Administrative Officer

Dear Sir/Madam:

Re: March Enforcement Contract

Please be advised for the month of March, Red Deer County Patrol Officers spent 10 hours and 35 minutes in the Town of Bowden.

The following tickets were issued during patrols conducted between 0600-2100:

- 2024.03.13 at 1441 – Unregistered motor vehicle;
- 2024.03.13 at 1530 – Speeding;
- 2024.03.13 at 1540 – Speeding;
- 2024.03.13 at 1557 – Fail to produce insurance;
- 2024.03.13 at 1613 – Speeding;
- 2024.03.13 at 1639 – Speeding; and
- 2024.03.30 at 1255 – Speeding.

I trust you will find the foregoing satisfactory, if you have any questions please feel free to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Irv Heide', with a long horizontal line extending to the right.

Sgt. Irv Heide
Patrol Manager,
Red Deer County, Protective Services



PROTECTIVE SERVICES
38106 Range Road 275
Red Deer County, AB T4S 2L9
Phone: 403.343.6301
Fax: 403.347.0572

May 2, 2024

Town of Bowden
2101 – 20 Avenue,
Box 388
Bowden, AB T0M 0K0

Sent Via Email to: cfo@bowden.ca

Attention: Chief Administrative Officer

Dear Sir/Madam:

Re: April Enforcement Contract

Please be advised for the month of April, Red Deer County Patrol Officers spent 10 hours and 23 minutes in the Town of Bowden.

The following tickets were issued during patrols conducted between 0600-2100:

- 2024.04.05 at 1137 – Unregistered motor vehicle;
- 2024.04.05 at 1213 – Speeding;
- 2024.04.05 at 1232 – Uninsured;
- 2024.04.05 at 1232 – Unregistered;
- 2024.04.06 at 1459 – Fail to produce insurance;
- 2024.04.07 at 1432 – Unregistered; and
- 2024.04.14 at 0848 – Fail to wear seatbelt.

I trust you will find the foregoing satisfactory, if you have any questions please feel free to contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Irv Heide', written over a white background.

Sgt. Irv Heide
Patrol Manager,
Red Deer County, Protective Services

Regular Council Meeting: May 13, 2024.	Agenda Item: 11.a / 11.b / 11.c
Prepared by: Arno Glover	Approved By: CAO
Report Type: Information	Attachment(s): As per content

Content:**11.a
CAO's Report****Recommended Motion:**

Motion by Councillor _____ that Council accepts the submitted CAO report as information.

**11.b
Council Committee Reports**
No reports submitted.**11.c
Society & Other Reports**

- i. Mountain View Regional Water Services Commission (AGM meeting of April 15, 2024).
(report submitted by Mayor Robb Stuart)
- ii. Mountain View Regional Water Services Commission (regular meeting of April 15, 2024).
(report submitted by Mayor Robb Stuart)
- iii. Bowden Grandview School (meeting of April 23, 2024).
(report submitted by Councillor Deb Coombes)

The following reports are available on the Council desk in the Administration Office

- iv. Red Deer & District FCSS Board (specialist report April – May, 2024).
(report provided by Councillor Sandy Gamble)
- v. Parkland Foundation (CAO Report & Business Plan).
(report provided by Councillor Sandy Gamble)
- vi. Central Alberta Regional Waste Management Commission (Finance Report).
(report provided by Councillor Sandy Gamble)

The following reports are provided under separate cover (Confidential)

An exception to disclose under Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act, RSA2000, Chapter F-25 applies on the basis of: Section 27 "deemed to be privileged information".

- vii. Expanding Horizons Society (Annual General Meeting of April 18, 2024).
(report submitted by Councillor Marie Flowers)

- viii. Expanding Horizons Society (meeting of April 18, 2024).
(report submitted by Councillor Marie Flowers)
- ix. Bowden Friendship Club (Annual General Meeting of March 21, 2024).
(report submitted by Councillor Marie Flowers)

Note:

All meeting minutes submitted should be assumed to be "unapproved".

Recommended Motion:

Motion by Councillor _____ that Council accepts the submitted Society & Other Reports as information.

Regular Council Meeting: May 13 th , 2024.	Agenda Item:
Prepared by: Rudy Friesen	Approved By: n/a
Report Type: Information	Attachment(s):

1. Highway 2A Repairs

We have received confirmation from Aecon Construction that upgrades to Highway 2A are being undertaken this summer. They will contact us again when a specific time frame is identified. At this point, we anticipate starting the work in June. Alberta Transportation and Economic Corridors has approved re-surfacing of Highway 2A from Highway 27 at Olds to Highway 587 at Bowden. The current project is slated to start at Olds and conclude at Bowden.

2. Dickson Dam Upgrades

At the invitation of Agriculture and Irrigation Minister RJ Sigurdson, I had the opportunity to represent Bowden and the Red Deer River Municipal Users group at a funding announcement at Dickson Dam on April 26th, 2024. The Province is investing over \$10 million dollars to upgrade flood management systems at the Dam, which will enhance protection of downstream assets during flooding situations. This project is part of a larger \$140M commitment to water improvement initiatives throughout the province.

3. Volunteer Dinner

We saw great community support at Bowden's annual Volunteer Dinner, held April 24th at Paterson Community Hall. Approximately 120 were in attendance to enjoy food, fellowship, and prizes. Our Member of Parliament, Earl Dreeshen along with representatives from Red Deer County and Town of Bowden brought greetings during the event. Bowden Grandview School Principal Jeff Thompson also shared remarks. He was presented with a small gift of appreciation for his service to the community. Principal Thompson is leaving the school at the end of this year.

4. Local Government Fiscal Framework

The April 22nd Council package contained information from Alberta Municipal Affairs regarding our status relative to the newly launched Local Government Fiscal Framework. I have since spoken at length with a program administrator with the department regarding the unfair application of MSI regulations to the new LGFF Program. There was agreement that this is not a fair measure of the Town's capital investment activity. I have now sent correspondence to the Assistant Deputy Minister requesting a retraction of the April 5th, 2024 communication received from their office, followed by a more collaborative approach to the transition from MSI to the LGFF program.

MOUNTAIN VIEW REGIONAL WATER SERVICES COMMISSION

APRIL 15, 2024

Annual General Meeting

All members and three alternates in attendance

The 2023 Audit Report was presented, discussed and approved.

A copy of the audit report is available at the workstation.

Chairman Annual Report

2023 was a successful year. All members have signed new Supply and Services Agreements. The four-year SCADA upgrade project was completed. The Commission is looking toward a positive year ahead. We initiated a bulk water restriction due to drought concern.

Chief Administration Officer Annual Report

As stated by Chairman, 2023 was a positive year. Initiated an Asset Management Program and completed a ten-year Capital Plan. Some carry-over projects: Drought management, Olds turbidity incident and the Stantec litigation. Increase of 66,000 cubic meters of water used by member municipalities.

Round Table Remarks from Board members

All members commented on the cooperation of the members that helped commission and municipalities be successful. Carstairs and Didsbury are building new reservoirs.

Regular meeting

Chairman, Operations Director, Technical, CAO, and Financial reports presented, discussed and accepted for information.

Updating Operations Manual, working with other stakeholders on drought.

Discussion on 2023 Audit. Motion carried to accept for information.

Two "In Camera" Sessions.

Information that was discussed can be shared with Town Council, if done "In Camera".

Comparative Income Statement attached.

**Mountain View Regional Water Services Commission
Comparative Income Statement
As at March 31, 2024**

REVENUE

Water Sales - Town of Innisfail
Water Sales - Bowden Institution
Water Sales - Town of Bowden
Water Sales - Town of Olds
Water Sales - Town of Didsbury
Water Sales - Town of Carstairs
Water Sales - Town of Crossfield

Actual March 1 to March 31, 2024	Year to Date	% YTD to YTD Budget	YTD Budget	Budget Jan 1, 2024 to Dec. 31, 2024
\$ 146,820.16	\$ 432,288.92	0.94	460,152.83	\$ 1,840,611.32
18,522.04	53,648.28	1.02	52,555.77	210,223.09
14,191.88	41,945.24	0.72	58,347.43	233,389.72
170,590.18	523,992.42	0.85	618,329.62	2,473,318.49
77,945.02	234,414.24	0.87	270,223.67	1,080,894.67
60,435.66	178,143.16	0.88	201,644.94	806,579.75
78,620.73	221,189.63	0.91	241,864.79	967,459.16

Minutes

Mountain View Regional Water Services Commission

Annual General Meeting

Innisfail Legion

April 15, 2024

Members Present:

Chairman Lance Colby – Town of Carstairs
Vice-Chairman Robb Stuart – Town of Bowden
Bill Windsor – Town of Didsbury
Wanda Blatz – Town of Olds
Gavin Bates – Town of Innisfail
Michael Knight – Town of Crossfield
Jerry Roberts – Town of Carstairs Alternate
Darren Wilson – Town of Olds Alternate
Janice Wing – Town of Innisfail Alternate

Staff Present:

John Van Doesburg – CAO
Samantha Lafontaine – Finance Manager
Tim Ainscough – Director of Operations
Wes Olstad – Technical Manager

Others Present:

Stacey Poirier – Pivotal LLP

1. Call to Order

Chairman Lance Colby called the meeting to order at 9:01 a.m.

2. Introductions

Board members and alternates from respective communities introduced themselves and which communities they represented.

MVRWSC staff members introduced themselves.

Stacey Poirier from Pivotal LLP introduced herself.

3. 2023 Audit Report

Stacey Poirier presented the 2023 Audit Report.

4. Chairman's Report

Lance Colby presented the Chairman's Report.

5. CAO Report

John Van Doesburg presented the CAO's Report.

6. Board Remarks

Members of the Commission Board reviewed some community project and thanked the staff at MVRWSC for their work.

6. Adjournment

Michael Knight moved to adjourn the Annual General Meeting at 9:30 a.m.

Carried

Chairman

Manager

Minutes

Mountain View Regional Water Services Commission

Regular Meeting – Innisfail Legion

April 15, 2024

9:30 A.M.

Members Present:

Chairman Lance Colby – Town of Carstairs
Vice Chairman Robb Stuart – Town of Bowden
Bill Windsor – Town of Didsbury
Michael Knight – Town of Crossfield
Wanda Blatz – Town of Olds
Gavin Bates – Town of Innisfail
Jerry Roberts – Town of Carstairs Alternate
Darren Wilson – Town of Olds Alternate
Janice Wing – Town of Innisfail Alternate

Staff Present:

John Van Doesburg – CAO
Tim Ainscough – Director of Operations
Samantha Lafontaine – Finance Manager
Wes Olstad – Technical Manager

1. Call to Order

Chairman Lance Colby called the meeting to order at 9:31 a.m.

2. Adoption of Agenda

Wanda Blatz moved to accept the April 15, 2024 agenda as presented.

Carried

3. Approval of March Meeting Minutes

Robb Stuart moved to accept the March 2024 Regular Meeting Minutes.

Carried

4. Reports

Robb Stuart presented the Vice Chairman's Report.

Tim Ainscough presented the Director of Operations Report.

Wes Oistad presented the Technical Manager's Report.

John Van Doesburg presented the Administrative Report.

Samantha Lafontaine presented the Financial Report.

Wanda Blatz moved to accept the presented reports as information.

Carried

5. Business Arising from Minutes

a) Audit 2023 – Pivotal Review

Gavin Bates moved to accept the 2023 Audit package for information.

Carried

b) In Camera Session – ISL Engineering Correspondence

FOIP Section 25 - Disclosure harmful to economic and other interests of a public body

FOIP Section 16 - Disclosure harmful to business interests of a third party

FOIP Section 24 - Advice from Officials

FOIP Section 27 - Privileged Information

Jeff Schulmeister from ISL Engineering joined the meeting at 10:04 a.m.

Bill Windsor moved to go in camera at 10:05 a.m.

Carried

Jeff Schulmeister left the meeting at 10:31 a.m.

Bill Windsor moved to come out of camera at 11:06 a.m.

Bill Windsor moved to go in camera at 11:30 a.m.

c) In Camera Session – Water Sharing Agreement Information

FOIP Section 25 – Disclosure harmful to economic and other interests of a public body.

FOIP Section 16 – Disclosure harmful to business interests of a third party.

FOIP Section 24 - Advice from Officials

FOIP Section 27 – Privileged Information

Michael Knight moved to come out of camera at 11:52 a.m.

Carried

Bill Windsor moved that the Mountain View Regional Water Services Commission sign the Water Sharing Agreement as presented.

Carried.

d) Drought Committee

Tim Ainscough presented an overview of current/historical river levels referencing rivers.ab.ca.

6. Next Regular Meeting – May 8, 2024

7. Adjournment

Michael Knight moved to adjourn the meeting at 11:54 a.m.

Carried

Chairman

Manager

April 23, 2024

BGS School Council email address is: bgsCouncil@gmail.com <u>Google cMeet Link</u>	
Present: Carla Sparks, Jade Prefontaine, Deb Coombes, Jen Wood, Ashley Willert, Lindsay Taylor, Brittany Houchin, Karen Hronek, Jen Barry, Linda Wagers, Rayell Mills, Regrets: Alahna Hunter	
Agenda Additions:	
Old Business:	
New Business:	Please remember that if you have individual questions or concerns please bring these directly to Jeff and Dawn at the school. This is a general forum for information sharing and idea creation.
BGS Admin:	<u>BGS Upcoming Events</u> April 24 Volunteer Luncheon 12:00 Administrative Professionals day-a huge thank you to our ladies in the office Linda and Tanisha April 25 Career Expo RDP Grade 10s April 26-May 1 Smile Cookie sales begin proceeds to the Bowden School Youth Enhancement fund April 26 Super Hero Day April 29-May 10 BGS Scavenger Hunt

- May 2 Smile Cookie Day at BGS
- May 3 No school for students Collaborative day for teachers HLAT
- May 6 Bus Driver Appreciation Day
- May 9 Grade 10 Orientation for current Grade 9 students 5:30 pm
- May 13 Grade 9 English Part A PAT
Edmonton campus tours
- May 15 Olds College Discovery Day
- May 16 Grade 2 / 3 Musical 2:10 pm
- May 17 No School
- May 20 No School (Victoria Day)

Admin Report

1. Spring Break trip to Washington, DC and New York City
2. Badminton-thanks for Jen Wood and Kathy Dallas for coaching our badminton team
3. Volunteer Luncheon Wednesday 12:00 we hope our parent council members can attend. Please RSVP if you haven't.
4. Parent Student Teacher Interviews went well in March
5. Cake walk-was so much fun! Thank you to everyone involved for organizing and supporting it.
6. CESD School Parent Survey - Thank you for you thoughts
7. Budget
 - a. Just starting to consider teaching positions, inclusive education and other supports and making a plan for next year
 - b. Student numbers are seemingly consistent
 - c. Extra provincial money versus reality - moving the money around
 - d. All indications are that we should be ok in regards to provincial funding.
8. You are invited to participate in an online survey about the future of cellphone use in elementary, junior high, and senior high schools. You can access the survey at [Survey Link](#). The survey will be open until May 3, 2024.
9. Staffing

	<ul style="list-style-type: none"> a. Tracy Dreher b. Tabitha Raju c. Katelyn Barkshire d. Others to work out <p>10. The finalized BGS Student Calendar will be shared next month once it is no longer in draft. Most dates on the Student Attendance calendar will be the same as the one on the CESD website.</p>
Parent Questions:	None
Town of Bowden:	Budgeting is in process for the town right now. Bowden Daze planning is in the works.
FOG:	Have not met recently but will be meeting this spring. Carla will meet with Lindsay to give her the treasurer stuff. Focusing on the Gaga pit. The AED machine has been set up at the school. Flower fundraiser is currently going on. Consider other fundraisers for next year. Breakfast grant is approved for next year. It is about \$8000. We spend about 800-1000 per month currently.
Parents Matters group	Carla will attend the meeting this week.
CESD Trustee Report	-Calendar for the school year 2024-5 is now posted . The only change is the November weekend now 8th-11th. The 2025-6 calendar is posted as DRAFT.

	<p>-Calendar for the following school year is posted but as a draft due to the need to accommodate provincial exams that have yet to be announced.</p> <p>-The Board continues to work on "risk mitigation" in the division. Emails continue to be sent out to employees as informative material to help keep safety as a very high priority.</p> <p>-The Board has approved an increase for fees for Career and Technology classes of construction, fabrication, and mechanics, to \$80 per 5 credit class. For other CTS classes, schools will charge \$11 per credit. The division will continue to charge a \$200 transportation fee for students who reside more than 1.0 km (K-6) and 2.0 km (7-12) from their designated school. Students who are registered before June 1 will receive a \$25 discount. Registrations received after June 30 will be charged a \$50 late fee.</p> <p>-ASCA meeting coming up at the end of April. SVS has two parents attending who will share information gathered with BGS Parent Council Reps!</p> <p>-Penhold Waskasoo Middle School is now beyond simple earth moving.... Cement is starting to get poured!</p> <p>-Parents Matter meeting Apr 24 6:30-8:00pm</p> <p>-CESD continues to increase opportunities for all schools with regards to Summer School: Dual Credits, Work Experience, Trades connections!</p> <p>-We now have Aviation in CESD and have students enrolled in the program!</p> <p>- A special thank you to the volunteers that help make our schools operate as well as they do, volunteers are a huge part of the "village" that makes our world of education so much better.</p>
<p>FCSS Report</p>	<ol style="list-style-type: none"> 1. Grade 6 Garage Sale (March 25 -28): 100 Bags of cotton candy were prepared and FCSS came in to sell popcorn Monday ~ Wednesday for the event. Estimated that we sold at least 150+ bags of popcorn too. Thank you to Tracy Dreher for inviting me to participate the last few years. 2. Cake Walk with FOG and School Council. Thank you to Alahna, Carla, Brittany, and staff for making this event possible. Thank you to all the parents and kiddos for the donations, shout out to the grade 5's and the Life Skills class for baking

wonderful goodies too! There were enough items that students Playschool to Grade 6 were able to each take an item home.

3. **Eclipse Corn FCSS** made popcorn for the elementary students to enjoy while they watched a movie at lunch on April 8th, because of the risk of looking at the Eclipse, there wasn't an outdoor recess at noon hour.

4. **Y.E.S. & FCSS**

- Wrapped up **March Madness** (Grade 3 & 4)
- **"Chillin' With my Gnomies"** with Grade 5 & 6. (April 22 & 29) a 2 part series.
- Starting May 6th, we will be running a 4-week **kids cooking/baking** with Grade 5 & 6, teaching some easy afterschool snacks that the kids can make for themselves at home with minimal ingredients & time.
- May 10th we will be co-hosting **"Let's Chalk About It"** at the school for mental health awareness. This is something that we've done annually for the last few years. Chalking the sidewalk out front of the school with positive messages and images, kids take the lead on the art.
- Planning towards some summer activities together, including a **Bike Rodeo** with the Olds RCMP & Red Deer County Protective Services (June?)

5. **Home Alone Course** with Olds BGC was hosted at the Olde Library Community Centre on April 19. There were 8 youth that attended. We are working together to bring the Babysitters Course to Bowden, likely in September.

6. **Youth Week** (Ages 10-17) – April 29, FCSS, Innisfail FRN, Red Deer County FCSS, Red Deer BGC have partnered to offer "Pizza & Pool Party" at the Innisfail pool from 4:30 to 7:00 p.m. there is (limited) busing available from Bowden with Youth HQ and the event is being sponsored so all youth can participate for free. Here is the link for registration: [Pizza & Pool Party](#)

	<p>7. DENIM & DIAMONDS Volunteer Celebration Supper is tomorrow, April 24th at the Paterson Community Centre. Doors open at 5:30, opening remarks at 6. Volunteers for Bowden & area will be celebrated with a free supper and some door prizes. No cost to attend, wear your favorite jeans. Hope to see you all there! Thank you to the Grads for setting up the hall today after school.</p>
	<p>Meeting dates for 2023/24 - September 20, October 17, November 21, January 16, 2024</p>
	<p>February 27, March 19, April 23, May 21, June 18</p>