



Regular Council Meeting  
Council Chambers  
May 28, 2018  
6:00 p.m.

1. **Call to Order**  
Moment of Reflection
2. **Public Hearing**
3. **Agenda – Amendments and Adoption**  
3.1 May 28, 2018 Regular Council Meeting
4. **Adoption of Previous Minutes**  
4.1 May 14, 2018 Regular Council - Page 1
5. **Delegation**  
5.1 Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament, Ms. Nicky Vardas - Page 8
  - RFD Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament- Page 95.2 PricewaterhouseCoopers LLP
6. **In-Camera – Notice to Public**
7. **In-Camera**  
7.1 Management Letter discussion with PricewaterhouseCoopers LLP – FOIPP Section 23  
(attending: Mr. C. Albert, Acting Director of Corporate Services and PricewaterhouseCoopers LLP)
8. **Out of In-Camera – Recess for Notice to Public**  
8.1 RFD Approval of 2017 Audited Financial Statements, Auditors Report, and Financial Information Return - Page 15
9. **Bylaws**
10. **Old Business**  
10.1 RFD Private Broadband Investment Update - Page 83  
10.2 Alberta Police Act Working Group - Page 92
11. **New Business**  
11.1 RFD Annual Internal Review – Safety Codes - Page 93  
11.2 RFD Upcoming Revisions to Land Use Bylaw 705 – Legalization of Cannabis- Page 109



Regular Council Meeting  
Council Chambers  
May 28, 2018  
6:00 p.m.

**12. Committee of the Whole**

12.1 Recycle Centre - Page 110

12.2 Sundre Daycare - Page 110

**13. Administration**

13.1 Departmental Reports – April 2018 - Page 111

**14. Notice of Motion**

14.1 Recycle Centre, Councillor Funke - Page 134

**15. Municipal Area Partnership (MAP)**

**16. Council Committee Reports**

**17. Inquiries Between Councillors or to Administration**

**18. Council Invitations / Correspondence**

18.1 Didsbury and District Historical Society, Mountain View Arts Festival - Page 136

18.2 2018 Bowden Daze Parade - Page 137

18.3 Alberta Fire Services Exemplary Service Awards - Mr. Rob McBride, under Mayor's signature - Page 139

**19. In-Camera – Notice to Public**

**20. In Camera**

20.1 Advice from Officials - FOIPP Section 24 (1)

20.2 Local Public Body Confidences - FOIPP Section 23 (1)

20.3 Labour - FOIPP Section 17 (4)(d)

**21. Out of In-Camera – Notice to Public**

**22. Adjournment**

**Personal information heard in this meeting is being collected under the authority of Section 33 of the *Freedom of Information and Protection of Privacy Act*. Public meeting of the Town of Sundre, including presentations made by speakers, are recorded in Minutes and posted on the Town of Sundre website. If you have any questions about the collection of information, please contact the FOIPP Coordinator at 403-638-3551 ext. 114.**



Regular Council Meeting  
Minutes  
May 14, 2018

The regular meeting of Council of the Municipality of Sundre was held in Council Chambers in the Municipal Office on Monday, May 14, 2018, commencing at 6:00 p.m.

**IN ATTENDANCE**

Mayor Terry Leslie  
Councillor Cheri Funke  
Councillor Charlene Preston  
Councillor Todd Dalke  
Councillor Richard Warnock  
Councillor Rob Wolfe  
Councillor Paul Isaac (arrived late 6:06 p.m.)

**Staff:**

Chief Administrative Officer, L. Nelson  
Director of Planning and Economic Development, M. Marko  
Manager of Operations, J. Hall  
Economic Development Officer, J. Allan  
Development Officer/Special Projects Administrator, B. Fountain  
Operations Department, C. Hagen  
Operations Department, K. Jewell (arrived late 6:54 p.m.)  
Legislative Executive Assistant, C. Robey

**Absent:**

Acting Director of Corporate Services, C. Albert

**Public:**

7 Members  
Mr. Bob Wescott, Land Use Planner, Wescott Consulting  
Mr. Jamie Syer, Sundre Municipal Library

**CALL TO ORDER**

The meeting was called to order at 6:00 p.m., with a moment of reflection on the business of the evening.

**PUBLIC HEARING**

**2018-04 Agenda:**

**Bylaw 2018-01 Redesignation Urban Reserve to General Residential District**

***As Stated by Mayor Leslie:***

"This Public Hearing is held pursuant to the *Municipal Government Act*, RSA 2000 Chapter M-26 and amendments thereto;

I hereby declare the Public Hearing 2018-04 relating to Bylaw 2018-01, now open at 6:00 p.m.

The purpose of Bylaw 2018-01 is to amend the Land Use District Map, Schedule “A” in Land Use Bylaw 705 by changing the land use designation of Portion of NE ¼ Section 9, Township 33, Range 5, West of the 5<sup>th</sup> Meridian, from Urban Reserve District (UR) to General Residential District (R-2), as shown in Schedule “A” attached.

The order of presentations will be as follows:

Confirmation of Notices;  
 Development Officer’s report;  
 Public Communication (letters/emails) read in the minutes;  
 Presentation(s) by those in Favour of the Bylaw (max. of 5 minutes);  
 Presentation(s) by those in Opposition of the Bylaw (max. of 5 minutes);  
 Any other person(s) deemed affected by the Bylaw;  
 Closing statement of the Development Officer  
 Adjournment of the Public Hearing”

**Mayor Leslie as stated to Ms. Linda Nelson, CAO:** “Please provide Confirmation of Notices.”

**As stated by Ms. Linda Nelson, CAO:**

“Notice/advertisement for the May 14, 2018 Public Hearing 2018-04 for Bylaw 2018-01 was published in the Sundre Round Up on May 1, 2018; May 8, 2018; and posted on the Town of Sundre’s website from May 1 to 13, 2018.”

Mayor Leslie: “The Development Officer will deliver his report and recommendations(s).”

Mr. Mike Marko, Director of Planning and Economic Development, delivered his report:

- First Reading to Bylaw 2018-01 was given on April 23, 2018
- Subject land to be redesignated, comprises the South East 4.550 ha portion of the North East – 9 – 33- 5 – W5M
- These lands were annexed from Mountain View County in 2010, and redesignated to Urban Reserve District
- The redesignation to General Residential District will facilitate the subdivision and development of these lands for residential housing
- A concurrent subdivision application for the creation of a bareland condominium for 56 bareland condominium residential units
- The redesignation is consistent with policies of the Town of Sundre
- Common property of this development will connect to the regional pathway on Centre Street
- The General Residential District is the appropriate Land Use District for the proposed redesignation and concurrent subdivision

Mayor Leslie: “Are there any questions for the Development Officer?”

- None

Councillor Isaac arrived at 6:06 p.m.

Mayor Leslie: “Are there any Public Communications (letters/emails) to be read in to the Minutes?”

- None



Mayor Leslie: “Are there any person(s) who are in favour of the Bylaw who wish to speak?”

Mr. Bob Wescott, Land Use Planner, Wescott Consulting, indicated that Mr. Bridgewater, owner of the lands subject to the Public Hearing, is also in attendance.

Mr. Wescott provided a detailed account of the background history pertaining to the proposed development, which included information concerning the land, a detailed description of the proposed development, and an explanation of the target demographic, building styles and timelines.

Council thanked Mr. Wescott for the information, and Mr. Bridgewater for attending the Public Hearing.

Mayor Leslie: “Are there any person(s) in opposition to the Bylaw who wish to speak?”

- None

Mayor Leslie: “Does the Development Officer have any closing statements?”

Mr. Mike Marko, Director of Planning and Economic Development, told Council that the proposed development meets all requirements and consistency with Town of Sundre Policies.

Mayor Leslie requested a motion to close the Public Hearing.

**Res. No. 211-18-05-14**

MOVED by Councillor Warnock to close the Public Hearing relating to Bylaw 2018-01, now closed at 6:23 p.m., and to return to the open meeting of Council.

**CARRIED**

#### **AGENDA – AMENDMENTS AND ADOPTION**

**Res. No. 212-18-05-14**

MOVED by Councillor Funke that the agenda be amended by the following changes:

- Addition: ***New Business - 8.7 1<sup>st</sup> Avenue Traffic Redirection***
- Addition: ***Notice of Motion – 10.1 Recycle Centre, Deputy Mayor Funke***

**CARRIED**

#### **ADOPTION OF THE PREVIOUS MINUTES**

**Res. No. 213-18-05-14**

MOVED by Councillor Isaac that the minutes of the regular meeting of council held on May 7, 2018, be approved as presented.

**CARRIED**

#### **DELEGATION**

##### **Sundre Municipal Library**

Council welcomed Mr. Jamie Syer, Manager, of the Sundre Municipal Library.

Mr. Syer provided Council with the 2017 Library Financial Report and 2018 Budget, as well as a PowerPoint report covering the following:

- Information concerning Library Trustees
- 2017 Library Survey
- Information concerning Library Staffing and Volunteers
- Collection Management

- Circulation/Library Use/Computer Use Statistics

**Res. No. 214-18-05-14**

MOVED by Councillor Dalke that the Town of Sundre Council accept Mr. Syer's presentation, and the Financial Reports, as information.

**CARRIED****BYLAWS****Res. No. 215-18-05-14****Bylaw 2018-01 To Amend Schedule "A" Land Use Bylaw District Map**

MOVED by Councillor Funke that the Town of Sundre Council give Second Reading to Bylaw 2018-01, being a Bylaw to Amend Schedule A, the Land Use Bylaw District Map of Land Use Bylaw 705, from Urban Reserve District (UR) to General Residential District (R-2).

**CARRIED****Res. No. 216-18-05-14**

MOVED by Councillor Isaac that the Town of Sundre Council give Third and Final Reading to Bylaw 2018-01, being a Bylaw to Amend Schedule A, the Land Use Bylaw District Map of Land Use Bylaw 705, from Urban Reserve District (UR) to General Residential District (R-2).

**CARRIED****OLD BUSINESS****NEW BUSINESS**

Mr. J. Allan left the meeting at 6:50 p.m.

Mr. J. Allan returned to the meeting at 6:51 p.m.

**Res. No. 217-18-05-14****RFD Subdivision Application 2018-SD-001 To Create Bareland Condominium Plan**

MOVED by Councillor Isaac that the Town of Sundre Council approves application 2018-SD-001 for the subdivision of a ±4.550 ha portion of the NE-9-33-5-W5M for a Bareland Condominium Plan to allow 56 bareland condominium units, common property and road dedication, subject to the conditions noted in the related Staff Report.

**CARRIED****Res. No. 218-18-05-14****RFD Sundre Pro Rodeo Parade Request**

MOVED by Councillor Wolfe that the Town of Sundre Council approves the Sundre Pro Rodeo Parade Committee's request to hold the annual Sundre Pro Rodeo Parade as shown on the Parade Route Map on June 23, 2018.

**CARRIED**

Councillor Isaac left the meeting at 6:56 p.m.

Councillor Isaac returned to the meeting at 6:58 p.m.

**RFD 2017-2018 Snow Removal Report**

Mr. Jim Hall, Operations Manager, provided details concerning the snow removal operations this past Winter.

**Res. No. 219-18-05-14**

MOVED by Councillor Warnock that the Town of Sundre Council accepts the 2017-2018 Snow Removal Report, for information.

**CARRIED**

Mayor Leslie called a recess at 7:12 p.m.

Ms. Fountain left the meeting at 7:12 p.m.

Council Meeting resumed at 7:19 p.m.

**RFD Computer Purchase**

***Res. No. 220-18-05-14***

MOVED by Councillor Preston that the Town of Sundre Council approve the purchase of a new computer for Councillor Funke, with funding up to \$2,000.00 being drawn from Corporate Services Evergreening/Computers account. **CARRIED**

**RFD Alberta Police Act Working Group**

***Res. No. 221-18-05-14***

MOVED by Councillor Warnock that the Town of Sundre Council agree to table this item for further discussion until the May 28, 2018 Regular Council Meeting. **CARRIED**

**RFD Development of Destination Branding Plan**

Mr. J. Allan, Economic Development Officer, provided Council with a verbal report which indicated that since 2015, Council has provided funding to support the #ExploreSundre Destination Marketing Campaign.

Mr. Allan informed Council that this year, Travel Alberta has increased Grant contributions which gives the Town an opportunity to leverage funding and take the destination marketing to a higher level.

***Res. No. 222-18-05-14***

MOVED by Councillor Funke that the Town of Sundre Council directs Administration to develop a Destination Branding Plan, and to direct Administration to issue a Request for Proposals to do so. **CARRIED**

**1<sup>st</sup> Avenue Traffic Redirection**

Mr. J. Hall, Operations Manager, requested Council's support to install barricades to close off the entry access points, and to install directional signage.

***Res. No. 223-18-05-14***

MOVED by Councillor Wolfe that the Town of Sundre Council directs Administration to place barricades and signage where required.

**Voted For:** Mayor Leslie, Councillors: Wolfe, Funke, Dalke, Preston, Wolfe, Warnock. **Voted Against:** Councillor Isaac **CARRIED**

**ADMINISTRATION**

**OH & S Pilot Project**

Administration provided Council with information concerning the Alberta Municipal Health and Safety Association's (AMHSA) approved no cost Pilot Project to assist municipalities to upgrade their safety programs to meet Bill 30 legislation. The Mission of this project is to provide a healthy and safe

workforce that can provide quality customer service to the community, Council, and the Town employees and contractors.

Councillor Isaac made a Motion that Council support the current Health and Safety Program.

Councillor Isaac withdrew this Motion.

***Res. No. 224-18-05-14***

MOVED by Councillor Isaac that the Town of Sundre Council support the participation in AMHSA's Pilot Project to upgrade the Town's Health and Safety Management System. **CARRIED**

**NOTICE OF MOTION**

Notice of Motion received from Deputy Mayor Funke.

This Notice of Motion will be added to the May 28, 2018 Regular Council Meeting Agenda.

Councillor Isaac left the meeting at 7:39 p.m.

Councillor Isaac returned to the meeting at 7:40 p.m.

**MUNICIPAL AREA PARTNERSHIP**

Administration reminded Council to provide discussion items addressing what Council would like brought forward to the next Municipal Area Partnership (MAP) meeting. Administration to create a slide show presentation of these topics.

**COUNCIL REPORTS**

1. Report to Council – April 2018, Councillor Warnock
2. Report to Council – April 2018, Deputy Mayor Funke

***Res. No. 225-18-05-14***

MOVED by Councillor Warnock to accept the Council Reports, as information. **CARRIED**

**INQUIRIES BETWEEN COUNCILLORS OR TO ADMINISTRATION**

**COUNCIL INVITATIONS / CORRESPONDENCE**

1. Parkland Airshed Management Zone, Blue Skies Awards Event
2. Mountain View Credit Union, 8<sup>th</sup> Annual Charity Golf Classic

***Res. No. 226-18-05-14***

MOVED by Councillor Wolfe that Council accept the correspondence, for information. **CARRIED**

**ADJOURNMENT**

***Res. No. 227-18-05-14***

MOVED by Councillor Preston being that the agenda matters have been concluded the meeting adjourned at 7:49 p.m. **CARRIED**

These minutes approved this 28th day of May, 2018.

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Mayor

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Chief Administrative Officer



**COUNCIL DATE: May 28, 2018**

**SUBJECT: Delegation: Play 4 Sundre Kidz 2<sup>nd</sup> Annual Charity Golf Tournament**

**ORIGINATING DEPARTMENT: Legislative Services**

**AGENDA ITEM: 5.1**

**BACKGROUND/PROPOSAL:**

Council to welcome Ms. Nicky Vardas, Event Coordinator.



**REQUEST FOR DECISION**

**COUNCIL DATE:** May 28, 2018

**SUBJECT:** Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament

**ORIGINATING DEPARTMENT:** Legislative Services

**ITEM:** 5.1

**BACKGROUND/PROPOSAL:**

Original T's along with the Moose & Squirrel Medical Clinic are proud to present the Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament that will fundraise for a child's opportunity to play sports.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

Please see attached Report to Council.

**ADMINISTRATION RECOMMENDATIONS:**

The sponsorship opportunity for this fundraiser is at Council's discretion.

**MOTION:**

That the Town of Sundre Council support the Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament through the sponsorship of \_\_\_\_\_, with said funds to be charged to the Community Events Donations line item budget.

OR

That the Town of Sundre Council receives as information, the request to support the Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament.

**ATTACHMENTS:**

- Report to Council
- May 1, 2018 Event correspondence

Date Reviewed: May 3, 2018 CAO: Arinda Nelson



## REPORT TO COUNCIL

**COUNCIL DATE:** May 28, 2018

**SUBJECT:** Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament

**ORIGINATING DEPARTMENT:** Legislative Services

### **BACKGROUND/PROPOSAL:**

Original T's along with the Moose & Squirrel Medical Clinic are proud to present the Play 4 Sundre Kidz Charity 2<sup>nd</sup> Annual Golf Tournament that will fundraise for a child's opportunity to play sports.

The Tournament will be held at the Coyote Creek Golf Course in Sundre, Alberta on July 14, 2018, and it is anticipated that 144 golfers will attend to support this great fundraiser. A dinner, awards ceremony and raffle will follow the Tournament.

This fantastic event will only be successful through the support and participation of our community members and businesses.

### **DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

The following information concerns the sponsorship opportunities and the costs of participation in this event:

Option # 1 – Choose a sponsorship level:

- Hole-in-one
- Sponsor a Hole – Whole Hole \$500, Half Hole \$250

Option # 2 – Provide a team entry

Entry Information:

- \$125 per person
- \$500 per team
- \$450 per team if entry is submitted before June 25, 2018
- Fee includes 18 holes, power cart, dinner, and a full day of fun!
- Ability to participate in the raffle table, door prizes and 50/50 game

### **COSTS/SOURCE OF FUNDING:**

Council approved in the 2018 Operational Budget \$5,000 for general disbursements in the Community Events Donations (2-86-00-770-00) line item. Council has allocated the following amounts:

Olds & District Kiwanis Music Festival Society	\$ 300
2018 Sundre Pro Rodeo – (enhanced policing)	<u>\$2,500</u>
Balance Remaining:	\$2,200

### **ADMINISTRATION RECOMMENDATIONS:**

The sponsorship opportunity for this fundraiser is at Council's discretion.

Date Reviewed: May 3, 2018 CAO: Linda Nelson





## Play 4 Sundre Kidz Golf

Dear Supporter

Original T's along with the Moose & Squirrel Medical Clinic are proud to present our 2nd annual golf tournament that will fundraise for a child's opportunity to play sports.

The tournament will be held at the Coyote Creek Golf Course in Sundre Alberta on July 14<sup>th</sup>, 2018 and we anticipate 144 golfers will be attending to support this great fundraiser. A dinner, awards and raffle will follow the tournament.

This fantastic event will only be successful through the support and participation of our community members and businesses. To that end, we have created a variety of sponsorship levels tailored to varying price points so that you can find the sponsorship option.

### Sponsorship Levels

- Hole-in-one
- Sponsor a hole – Whole hole \$500 – Half hole \$250

### Entry information:

- \$125 per person
- \$500 per team
- ***\$450 per team if entry is submitted before June 25<sup>th</sup>, 2018***
- Fee includes 18 holes, power cart, dinner, and a full day of fun
- Ability to participate in the raffle table, door prizes and 50/50 game

If you are interested in signing up as a sponsor or player, or if you have any questions or concerns, please contact Nicky Vardas @ 403-507-0404 or Stacey Johnson @ 403-638-4433. We thank you for your consideration as we work toward giving children the opportunity to play sports.

Chris Vardas

*Tournament Co-Chair*

Rob Warren

*Tournament Co-Chair*

## **2<sup>nd</sup> Annual Play 4 Sundre Kidz Golf Tournament**

### **Sponsorship Form**

**Golf Sponsorship** (Please select the sponsorship you are interested in below):

☐ Hole in One \$500.00 – 4 available

☐ Hole Sponsor \$500.00

☐ ½ Hole Sponsor \$250.00

☐ Raffle Prize

☐ Donation (any denomination)

Organization: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_ Zip: \_\_\_\_\_

PH: \_\_\_\_\_ Email: \_\_\_\_\_

Method of Payment: CK \_\_\_\_\_ C/C \_\_\_\_\_ Cash: \_\_\_\_\_

**All cheques can be made out to the Play 4 Sundre Kidz/ Sundre Hospital Futures Committee**

C/C #: \_\_\_\_\_ Expiry Date: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ CVC #: \_\_\_\_\_

Rec'd by: \_\_\_\_\_ Date: \_\_\_\_\_

For any further questions or concerns please contact one of the following  
Nicky Vardas (403) 507-0404, and or Stacey Johnson (403) 638-4433

**Registration Form : Play 4 Sundre Kidz**

Saturday July 14<sup>th</sup>, 2018

Shot Gun start: 10:00am – Registration starts @ 8:30am  
Format: 4 Player Teams – Texas Scramble @ Coyote Creek Golf  
Course Sundre AB

Please send or drop off or mail your forms and payments to:  
**Original T's Family Restaurant 401 Main Ave, Box 1217 Sundre, AB  
T0M 1X0**

**Cost: \$125.00 per person, \$500 per team, or  
\$450.00 / team if registered by June 25<sup>t</sup>**

**Team Member #1**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Paid: \_\_\_\_\_

**Team Member #2**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Paid: \_\_\_\_\_

**Team Member #3**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Paid: \_\_\_\_\_

**Team Member 4**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Paid: \_\_\_\_\_



**COUNCIL DATE: May 28, 2018**

**SUBJECT: Delegation – PricewaterhouseCoopers LLP Auditors**

**ORIGINATING DEPARTMENT: Finance Department**

**AGENDA ITEM: 5.2**

**BACKGROUND/PROPOSAL:**

Council to welcome the Auditors from PricewaterhouseCoopers LLP.



**REQUEST FOR DECISION**

**COUNCIL DATE:** May 28, 2018

**SUBJECT:** Approval of the 2017 Audit Report, the 2017 Audited Financial Statements and the 2017 Financial Information Report (FIR)

**ORIGINATING DEPARTMENT:** Corporate Services

**AGENDA ITEM:** 8.1

**BACKGROUND/PROPOSAL:**

See attached Report to Council for further details

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

See attached Report to Council for further details

**ADMINISTRATION RECOMMENDATIONS:**

Administration recommends that Council approve the 2017 auditor's report, 2017 audited financial statements and the 2017 financial information return.

**COSTS/SOURCE OF FUNDING:**

Not Applicable

**MOTION:**

**Motion 1:**

The Town of Sundre Council moves to accept the 2017 auditor's report and 2017 audited financial statements as presented by PricewaterhouseCoopers LLP, and

Furthermore, direct administration to forward said documents to the Minister as prescribed by Section 278 of the *Municipal Government Act*.

**Motion 2:**

The Town of Sundre Council moves to accept the 2017 auditor's report and 2017 Financial Information Return as presented by PricewaterhouseCoopers LLP, and

Furthermore, direct administration to forward said documents to the Minister as prescribed by Section 278 of the *Municipal Government Act*.

Date Reviewed: _____ CAO: _____
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**COUNCIL DATE:** May 28, 2018

**SUBJECT:** Approval of the 2017 Audit Report, the 2017 Audited Financial Statements and the 2017 Financial Information Report (FIR)

**ORIGINATING DEPARTMENT:** Corporate Services

**AGENDA ITEM:** 8.1

**BACKGROUND/PROPOSAL:**

The following sections of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26* sets out the requirements of the Town of Sundre regarding financial statements and the financial information report.

Section 276(1) states "Each municipality must prepare annual financial statements of the municipality for the immediate preceding year..."

Section 276(3) states "Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared."

Section 277(1) states "Each municipality must prepare a financial information return respecting the financial affairs of the municipality for the immediate preceding calendar year."

Section 278 requires "Each municipality must submit its financial return and the auditor's report on the financial information return, and its financial statements and the auditor's report on the financial statements to the Minister by May 1 of the year following the year for which the financial information return and statements have been prepared."

Section 280(1) requires "Each council must appoint one or more auditors for the municipality."

Section 281(1) requires "The auditor for the municipality must report to the council on the annual financial statements and financial information return of the municipality."

Council appointed PricewaterhouseCoopers LLP (PwC) to be the Town of Sundre auditors for the 2017 financial statements and financial information return. In consultation with administration, PwC developed a schedule that included a week in December and two weeks in April for the required fieldwork.

In performing their due diligence, PwC required additional information from Town administration which delayed the auditor's reports completion beyond the April 23<sup>rd</sup> Council meeting and the filing deadline of May 1<sup>st</sup>. Administration has filed for and been granted an extension with the Minister of Municipal Affairs.

Council has received the auditor's report for both the financial statements and financial information return and PwC has presented their findings to Council. Their management report will be presented to Council in the in-camera session.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

PricewaterhouseCoopers LLP representatives will be present to make a public presentation of the 2017 audited financial statements and their auditor's report.

The management report prepared by PricewaterhouseCoopers LLP will be discussed in-camera.

**ADMINISTRATION RECOMMENDATIONS:**

Administration recommends that Council approve the 2017 auditor's report, 2017 audited financial statements and the 2017 financial information return.

**COSTS/SOURCE OF FUNDING:**

Not Applicable

**ATTACHMENTS:**

2017 Auditor's Reports  
2017 Audited Financial Statements  
2017 Financial Information Return  
Municipal Affairs filing extension

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# ***Town of Sundre***

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*2017 year-end  
report to the  
Mayor and Town  
Council*

*Prepared as of  
May 24, 2018*







May 24, 2018

Mayor and Town Council of Sundre  
Town of Sundre  
717 Main Avenue West  
Box 420, Sundre, Alberta T0M 1X0

Dear Mayor and Town Council:

We have substantially completed our audit of the financial statements of the Town of Sundre (the "Town") prepared in accordance with Public Sector Accounting Standards ("PSAS") for the year ended December 31, 2017. We propose to issue an unqualified report on those financial statements, pending resolution of outstanding items outlined on page 1. Our draft auditor's report is included as Appendix A.

We prepared the accompanying report to assist you in your review of the financial statements. It includes an update on the status of our work, as well as a discussion on the significant accounting and financial reporting matters dealt with during the audit process.

We will review the key elements of this report at the upcoming meeting and discuss our findings with you.

We would like to express our sincere thanks to the management and staff who have assisted us in carrying out our work, and we look forward to our meeting on May 28, 2018. If you have any questions or concerns prior to the Mayor and Town Council meeting, please do not hesitate to contact me in advance.

Yours very truly,

*PricewaterhouseCoopers LLP*

Laura J. Daniels, CPA, CA  
Partner, Assurance

c.c.: Ms. Linda Nelson, Chief Administrative Officer  
Mr. Chris Albert, Finance Manager

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*PricewaterhouseCoopers LLP*  
Suite 3100, 111 5th Avenue SW, Calgary, Alberta, Canada T2P 5L3  
T: 403 509 7500, F: 403 781 1825, [www.pwc.com/ca](http://www.pwc.com/ca)

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

## Communications to the Mayor and Town Council

<i>Key matters for discussion</i>	<i>Comments</i>
<b>Status of the audit</b>	<p>PricewaterhouseCoopers LLP ("PwC" or "we") have substantially completed our audit of the financial statements (the "financial statements").</p> <p>Significant outstanding items at time of mailing include the following:</p> <ul style="list-style-type: none"> <li>• Subsequent events procedures</li> <li>• Receipt of legal letter</li> <li>• Receipt of signed management representation letter</li> <li>• Mayor and Town Council's approval of financial statements</li> </ul>
<b>Significant accounting, auditing and reporting matters discussed with management</b>	
<p><b>Matter 1 – Risk of Material Misstatement due to Management Override of Controls</b></p> <p>Accounting regulatory authorities require that the risk of material misstatement due to management override of controls be considered a key risk on all audit engagements.</p>	<ul style="list-style-type: none"> <li>• We tested significant estimates made by management, reviewed for bias and whether the estimates were reasonable and supported</li> <li>• We looked at significant and unusual transactions that were outside the normal course of business</li> <li>• We reviewed journal entries that were significant or appeared unusual in nature.</li> <li>• We inquired of management for any instances of fraud or management override of controls that they were aware of.</li> <li>• All of our staff is asked to apply professional skepticism throughout all audit procedures</li> <li>• We ensured that unpredictability was incorporated into our approach.</li> </ul> <p>Our procedures were performed without exception.</p>
<p><b>Matter 2 – Risk of Fraud in Revenue Recognition</b></p> <p>Auditing standards require auditors to address the risk of fraud related to revenue recognition on all audits. Based on our understanding of the Town's revenues, we have concluded that occurrence is the only assertion for which the risk is relevant.</p>	<ul style="list-style-type: none"> <li>• We assessed the appropriateness of revenue recognition policies and compliance with those policies.</li> <li>• We performed procedures to understand and evaluate controls in place relating to the recording of revenue and deferred revenue.</li> <li>• We performed detailed tests on amounts recognized into revenue and amounts that remained in deferred revenue.</li> <li>• We have tested a combination of unusual journal entries affecting occurrence of revenue through our journal entry testing procedures.</li> </ul> <p>Our procedures were performed without exception.</p>
<b>Other accounting, auditing and reporting matters discussed with management</b>	
<b>Matter 1 – Four sided entries</b>	<p>Management uses a system of four-sided accounting entries to record routine transactions as well as to monitor the movement of funds within the Town's reserve accounts.</p>

<b>Key matters for discussion</b>	<b>Comments</b>
	<p>During the year, together with management, PwC noted that the financial statements did not balance as a result of the incorrect use of four-sided entry accounts. This error resulted in an adjustment to the financial statements in the amount amount of \$106,000. Refer to Appendix B.</p> <p>PwC has reviewed this adjustment with management. We have also raised a management recommendation related to the use of the four-sided entries. Please refer to our management recommendation letter issued to management separately.</p>
<b>Fraud and illegal acts</b>	<p>No fraud involving senior management, or employees with a significant role in internal control or that would cause a material misstatement of the financial statements and no illegal acts came to our attention as a result of our audit procedures.</p> <p>If the Mayor and Town Council are aware of any known, suspected or alleged incidents of fraud or illegal acts not previously discussed with us, we ask that you contact us to discuss.</p>
<b>Summary of unadjusted and adjusted items</b>	<p>Our responsibility is to issue an opinion as to whether the financial statements are free of material misstatement. Taken as a whole, the financial statements are free of material misstatement. Pending the completion, to our satisfaction, of the outstanding matters identified in Section 1, we are prepared to issue an unqualified opinion on the financial statements.</p> <p>Under Canadian auditing standards, we are required to communicate to you the unadjusted items (including disclosures) and the effect that they may have on our opinion and to request that unadjusted items be corrected. (Refer to Appendix B)</p> <p>We are also required to communicate the effects of any unadjusted items that relate to prior periods. There are none to report.</p> <p>We are also required to report to you any items that has been adjusted by management during the audit. (Refer to Appendix B)</p>
<b>Internal controls recommendations</b>	<p>The purpose of our audit was so that we could express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.</p> <p>We are required to report to you any significant internal control deficiencies noted in the course of our work. There were no such deficiencies. We will issue a separate letter to management outlining other observations and recommendations with respect to the Town's internal controls as follows.</p>

<b><i>Key matters for discussion</i></b>	<b><i>Comments</i></b>
<b>Independence</b>	We confirm our independence with respect to the Town, and have not become aware of any relationships which would bear on our independence.
<b>Other information in documents containing audited financial information</b>	We will review any reports issued by the Town containing information related to the financial statements and will consider whether the content or manner of presentation is materially consistent with the financial information covered by our auditor's report.
<b>Subsequent events</b>	<p>No subsequent events which would impact the financial statements other than those disclosed have come to our attention.</p> <p>We would like to reconfirm that the Mayor and Town Council is not aware of any other subsequent events that might affect the financial statements.</p>

The matters raised in this and other reports that will flow from the audit are only those that have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising and, in particular, we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. Comments and conclusions should only be taken in context of the financial statements as a whole, as we do not mean to express an opinion on any individual item or accounting estimate. This report has been prepared solely for your use. It was not prepared for, and is not intended for, any other purpose. No other person or entity shall place any reliance upon the accuracy or completeness of statements made herein. PwC does not assume responsibility to any third party, and, in no event, shall PwC have any liability for damages, costs or losses suffered by reason of any reliance upon the contents of this report by any person or entity other than you.

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## ***Appendix A: Draft auditor's report***



May 28, 2018

## **Independent Auditor's Report**

### **To the Mayor and City Council of The Town of Sundre**

We have audited the accompanying financial statements of the Town of Sundre, which comprise the statement of financial position as at December 31, 2017 and the statements of operations and accumulated surplus, cash flows and change in net financial assets for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

#### **Management's responsibility for the financial statements**

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

#### **Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Sundre as at December 31, 2017 and the results of its operations, changes in its cash flows and net financial assets for the year then ended in accordance with Canadian public sector accounting standards.

## **Chartered Professional Accountants**

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*PricewaterhouseCoopers LLP*  
111 5 Avenue SW, Suite 3100, Calgary, Alberta, Canada T2P 5L3  
T: +1 403 509 7500, F: +1 403 781 1825, [www.pwc.com/ca](http://www.pwc.com/ca)

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

## Appendix B: Summary of unadjusted and adjusted items

### a. Unadjusted items

The materiality levels for December 31, 2017 were \$269,000. This has been updated from what was previously communicated to you and is based on actual results for December 31, 2017.

Under Canadian auditing standards, we are required to communicate to you the unadjusted items (including disclosures) and the effect that they may have on our opinion and to request that unadjusted items be corrected.

During the current year audit, we did not note any unadjusted items.

There was an unadjusted difference noted in the prior year that has a roll forward impact on the current year. The adjustment below is related to such prior year difference. If all of the items were adjusted, the effect on the Town's financial statements would be as follows:

	Statement of Operations	Statement of Financial Position		
Description	Overstated (understated) \$	Assets (overstated) understated \$	Liabilities overstated (understated) \$	Opening Net assets overstated (understated) \$
To adjust for local improvement charges collected in prior periods, which should have been recognized as revenue in the period collected.	\$(15,464)	-	\$89,061	\$(104,525)
<b>TOTAL</b>	<b>\$(15,464)</b>	<b>-</b>	<b>\$89,061</b>	<b>\$(104,525)</b>

We also noted an unadjusted reclassification in Schedule 5 (Schedule of expenses by object) to the financial statements whereby \$30,195 of interest expense is recorded as other operating expenses rather than Interest on Long-term Debt.

As a result of our audit, we conclude that the above unadjusted items are immaterial - individually and in total - to the financial statements taken as a whole.

## ***b. Adjusted items***

The following adjustments were recorded to the financial statements as a result of our audit.

	Statement of Operations	Statement of Financial Position		
Description	Overstated (understated) \$	Assets (overstated) understated \$	Liabilities overstated (understated) \$	Opening Net assets overstated (understated) \$
Top side entry made to the financial statements with respect to “Shop allocation expenses”	Revenue - Other \$106,000	-	-	-
	Protective services \$(2,120)			
	Roads, streets, walks, lighting \$(19,080)			
	Water supply and distribution \$(19,080)			
	Wastewater treatment and disposal \$(19,080)			
	Waste management \$(1,060)			
	Gas distribution \$(19,080)			
	Parks and recreation \$(26,500)			



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## ***Appendix C: Management representation letter***

## *Client Letterhead*

May 28, 2018

PricewaterhouseCoopers LLP  
Suncor Energy Centre  
111 5th Avenue SW, Suite 3100, East Tower  
Calgary, Alberta T2P 5L3

We are providing this letter in connection with your audit of the financial statements of the Town of Sundre (the "Town") as at December 31, 2017 and for the year then ended for the purpose of expressing an opinion as to whether such financial statements present fairly, in all material respects, the financial position, results of operations, changes in net financial assets and cash flows of the Town in accordance with Canadian public sector accounting standards. This letter also covers the audit of the Financial Information Return (the "FIR") as at December 31, 2017.

### **Management's responsibilities**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 14, 2017. In particular, we confirm to you that:

- We are responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards;
- We are responsible for the preparation and presentation of the FIR, in accordance with the basis of accounting described in notes
- We are responsible for designing, implementing and maintaining an effective system of internal control over financial reporting to enable the preparation and fair presentation of the financial statements and the FIR that are free from material misstatement, whether due to fraud or error. In this regard, we are responsible for establishing policies and procedures that pertain to the maintenance of accounting systems and records, the authorization of receipts and disbursements, the safeguarding of assets and for reporting financial information;
- We have provided you with all relevant information and access, as agreed in the terms of the audit engagement; and
- All transactions have been recorded in the accounting records and are reflected in the financial statements and the FIR.

We confirm the following representations:

### **Preparation of financial statements and FIR**

The financial statements include all disclosures necessary for fair presentation in accordance with Canadian public sector accounting standards and disclosures otherwise required to be included therein by the laws and regulations to which the Town is subject.

The FIR includes all disclosures necessary for presentation in accordance with the basis of accounting described in the notes and disclosures otherwise required to be included therein by the laws and regulations to which the FIR is subject.

We have appropriately reconciled our books and records (e.g. general ledger accounts) underlying the financial statements and the FIR to their related supporting information (e.g. subledger or third party data). All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements and the FIR. There were no material unreconciled differences or material general ledger suspense account items that should have been adjusted or reclassified to another account balance. There were no material general ledger suspense account items written off to a balance sheet account, which should have been written off to a profit and loss account and vice versa.

**Accounting policies**

We confirm that we have reviewed the Town's accounting policies and, having regard to the possible alternative policies, our selection and application of accounting policies and estimation techniques used for the preparation and presentation of the financial statements is appropriate in the Town's particular circumstances to present fairly in all material respects its financial position, results of operations, changes in net financial assets and cash flows in accordance with Canadian public sector accounting standards.

We confirm that we have reviewed the Town's accounting policies and, having regard to the possible alternative policies, our selection and application of accounting policies and estimation techniques used for the preparation and presentation of the FIR is appropriate in the Town's particular circumstances to present in all material respects the FIR in accordance with the basis of accounting described in the notes.

**Internal controls over financial reporting**

We have designed disclosure controls and procedures to ensure material information relating to the Town is made known to us by others.

We have designed internal control over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statements for external purposes in accordance with Canadian public sector accounting standards.

We have designed internal control over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the FIR for external purposes in accordance with the basis of accounting described in the notes.

We have disclosed to you all deficiencies in the design or operation of disclosure controls and procedures and internal control over financial reporting that we are aware of.

**Minutes**

All matters requiring disclosure to or approval of the Mayor and Town Council have been brought before them at appropriate meetings and are reflected in the minutes.

**Completeness of transactions**

All contractual arrangements entered into by the Town with third parties have been properly reflected in the accounting records or/and, where material (or potentially material) to the financial statements and the FIR, have been disclosed to you. We have complied with all aspects of contractual agreements that could have a material effect on the financial statements and the FIR in the event of non-compliance. There are no side agreements or other arrangements (either written or oral) undisclosed to you.

**Fraud**

We have disclosed to you:

- The results of our assessment of the risk that the financial statements and the FIR may be materially misstated as a result of fraud;
- All information in relation to fraud or suspected fraud of which we are aware affecting the Town involving management, employees who have significant roles in internal control or others where the fraud could have a material effect on the financial statements; and
- All information in relation to any allegations of fraud, or suspected fraud, affecting the Town's financial statements and the FIR, communicated by employees, former employees, analysts, regulators or others.

**Disclosure of information**

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements and the FIR, such as records, documentation and other matters including:
  - Contracts and related data;
  - Information regarding significant transactions and arrangements that are outside the normal course of business;
  - Minutes of the meetings of the Mayor and Town Council. The most recent meetings held were May 14, 2018;
- Additional information that you have requested from us for the purpose of the audit; and

- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

### **Compliance with laws and regulations**

We have disclosed to you all aspects of laws, regulations and contractual agreements that may affect the financial statements and the FIR, including actual or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

We are not aware of any illegal or possibly illegal acts committed by the Town's directors, officers or employees acting on the Town's behalf.

### **Accounting estimates and fair value measurements**

Significant assumptions used by the Town in making accounting estimates, including fair value accounting estimates, are reasonable.

For recorded or disclosed amounts in the financial statements that incorporate fair value measurements, we confirm that:

- The measurement methods are appropriate and consistently applied;
- The significant assumptions used in determining fair value measurements represent our best estimates, are reasonable and have been consistently applied;
- No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements and the FIR; and
- The significant assumptions used in determining fair value measurements are consistent with the Town's planned courses of action. We have no plans or intentions that have not been disclosed to you, which may materially affect the recorded or disclosed fair values of assets or liabilities.

Significant estimates and measurement uncertainties known to management that are required to be disclosed in accordance with CPA Canada Public Sector Accounting Handbook Section PS 2130, Measurement Uncertainty, have been appropriately disclosed.

### **Related parties**

We confirm that we have disclosed to you the identity of the Town's related parties as defined by Canadian Auditing Standard 550, and all the related party relationships and transactions.

The identity of, relationship, balances and transactions with related parties have been properly recorded and adequately disclosed in the financial statements, as required by CAS 550.

The list of related parties attached to this letter as Appendix A accurately and completely describes the Town's related parties and the relationships with such parties.

### **Going concern**

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements and the FIR (e.g. to dispose of the business or to cease operations).

### **Assets and liabilities**

We have satisfactory title or control over all assets. All liens or encumbrances on the Town's assets and assets pledged as collateral, to the extent material, have been disclosed in notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, in accordance with Canadian public sector accounting standards. All liabilities and contingencies, including those associated with guarantees, whether written or oral, under which the Town is contingently liable in accordance with the CPA Canada Public Sector Accounting Handbook Section PS 3300, Contingent Liabilities, have been disclosed to you and are appropriately reflected in the financial statements.

**Litigation and claims**

All known actual or possible litigation and claims, which existed at the statement of financial position date or exist now, have been disclosed to you and accounted for and disclosed in accordance with Canadian public sector accounting standards, whether or not they have been discussed with legal counsel.

**Misstatements detected during the audit**

Certain representations in this letter are described as being limited to those matters that are material. Solely for the purpose of this letter, the term “material” means any item referred to in this letter, individually or the aggregate that are more than \$26,900 for the financial statements and the FIR. Items are also considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

We confirm that the financial statements are free of material misstatements, including omissions.

The effects of the uncorrected misstatements in the financial statements, as summarized in the accompanying schedule (Appendix B), are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We confirm that we are not aware of any uncorrected misstatements, other than those included in Appendix B.

The adjusted misstatements identified during your audit and summarized in the attached table (Appendix B) have been approved by the Town and adjusted in the financial statements.

**Events after balance sheet date**

We have identified all events that occurred between the statement of financial position date and the date of this letter that may require adjustment of, or disclosure in, the financial statements and the FIR, and have effected such adjustment or disclosure.

**Cash and temporary investments**

The books and records properly reflect and record all transactions affecting cash funds, bank accounts and bank indebtedness of the Town.

All cash balances are under the control of the Town, free from assignment or other charges, and unrestricted as to use, except as disclosed to you.

The amount shown for cash on hand or in bank accounts excludes trust or other amounts, which are not the property of the Town.

Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.

All cash and bank accounts and all other properties and assets of the Town are included in the financial statements as at December 31, 2017.

**Restricted assets and revenues**

All assets and revenues subject to externally imposed restrictions are disclosed in the financial statements.

All externally restricted inflows have been recognized as revenue in the year/period in which the resources were used for the purposes specified. All externally restricted inflows received before this criterion has been met have been reported as liabilities until the resources are used for the purposes specified.

Condensed supplementary financial information relative to internally restricted entities has been disclosed in the financial statements, by entity and as a whole.

**Accounts receivable**

All amounts receivable by the Town were recorded in the books and records.

Amounts receivable amounted to \$1,705,569 and are considered to be fully collectible in accordance with CPA Canada Handbook, Part II, Section 3856, *Financial Instruments*.

Amounts receivable are not subject to discount except for normal cash discounts which are appropriately provided for.

All receivables were free from hypothecation or assignment as security for advances to the Town, except as hereunder stated.

Receivables, other than transfers receivable accounted for in accordance with the CPA Canada Public Sector Accounting Handbook Section PS 3410, Government transfers and taxes receivable accounting for in accordance with CPA Canada Public Sector Accounting Handbook Section PS 3510, Tax Revenue, recorded in the financial statements, represent bona fide claims against debtors for sales or other charges arising on or before the balance sheet date and are not subject to discount except for normal cash discounts.

**Portfolio investments and other financial assets**

All securities and other financial assets that were owned by the Town were recorded in the accounts.

All income earned on the financial assets has been recorded in the accounts, and any interest income has been accrued using the effective interest rate method.

We are not aware of any objective evidence of impairment that would result in the recognition of an impairment loss on any financial asset.

You have been informed of the acquisition of or the formation of all government units, affiliated and subsidiary companies, partnerships, joint ventures or other participations during the year.

All transactions with subsidiaries, significantly influenced organizations, partnerships or joint ventures have been recorded in the accounts presented to you. All investments in and advances to subsidiaries, significantly influenced organizations, partnerships, joint ventures or other participations are appropriately recorded, and there is no evidence of impairment in value below the resulting balances shown in the financial statements.

**Tangible Capital assets**

All charges to tangible capital asset accounts represented the actual cost of additions to tangible capital assets.

All contributed tangible capital assets have been recorded at fair value at the date of the contribution.

No significant tangible capital asset additions were charged to repairs and maintenance or other expense accounts.

Book values of tangible capital assets sold, destroyed, abandoned or otherwise disposed of have been eliminated from the accounts.

Tangible Capital assets owned by the Town are being depreciated on a systematic basis over their estimated useful lives, and the provision for depreciation was calculated on a basis consistent with that of the previous date.

All lease agreements covering property leased by or from the Town have been disclosed to you and classified as leased tangible capital assets or operating leases.

Leased tangible capital assets are being amortized on a systematic basis over the period of expected use.



There have been no events, conditions or changes in circumstances that indicate that a tangible capital asset no longer contributes to the Town's ability to provide goods and services or that the value of future economic benefits associated with the tangible capital asset is less than its net book value. We believe that the carrying amount of the Town's long-lived tangible capital assets is fully recoverable in accordance with CPA Canada Public Sector Accounting Handbook PS 3150.

**Long-term debt**

All borrowings and financial obligations of the Town of which we are aware are included in the financial statements as at December 31, 2017, as appropriate. We have fully disclosed to you all borrowing arrangements of which we are aware.

The Town has not violated any covenants on long-term debt during any of the periods reported. We have fully disclosed to you all covenants and information related to how we determined our compliance with the terms of the covenants.

**Deferred revenue**

All material amounts of deferred revenue were appropriately recorded in the books and records.

**Statements of operations, accumulated surplus and changes in net assets**

All transactions entered into by the Town have been recorded in the books and records presented to you.

All amounts have been appropriately classified within the statements of operations and net debt (or statement of net financial assets).

The accounting principles and policies followed throughout the year were consistent with prior period practices (except as disclosed in the financial statements).

**Liabilities for contaminated sites**

No liabilities for remediation were recognized associated with contaminated sites because we believe that the Town does not have any contaminated sites that would require remediation.

**Environmental matters**

There are no liabilities or contingencies arising from environmental matters that have not already been disclosed to the auditor.

Liabilities or contingencies related to environmental matters have been recognized, measured and disclosed, as appropriate, in the financial statements.

We have considered the effect of environmental matters and the carrying value of the relevant assets is recognized, measured and disclosed, as appropriate, in the financial statements.

All commitments related to environmental matters have been measured and disclosed, as appropriate in the financial statements.

**General**

There are no proposals, arrangements or actions completed, in process, or contemplated that would result in the suspension or termination of any material part of the Town's operations.

Information relative to any matters handled on behalf of the Town by any legal counsel, including all correspondence and other files, has been made available to you.

**Segment disclosures**

Pursuant to CPA Canada Public Sector Accounting Handbook Section PS 2700, Segment Disclosures, in identifying segments, management has considered the definition of a segment and other factors, including:

- the objectives of disclosing financial information by segment;
- the expectations of members of the community and their elected or appointed representatives regarding the key activities and accountabilities of the government;

- the qualitative characteristics of financial reporting as set out in CPA Canada Public Sector Accounting Handbook Section PS 1000, Financial Statement Concepts;
- the homogeneous nature of the activities, service delivery, or recipients of the services;
- whether the activities relate to the achievement of common outcomes or services as reflected in government performance reports and plans;
- whether discrete financial information is reported or available; and
- the nature of the relationship between the government and its organizations (within the reporting entity).

Management has identified following operating segments: General Government, Protective Services, Transportation Services, Planning and Development, Utility Services, and Recreation and Culture.

The financial statements disclose all the relevant factors used to identify the Town's reportable segments.

#### **Government transfers**

##### ***Transferring organization***

Transfers have only been recognized as an expense in the year the transfer has been authorized and all eligibility criteria have been met by the recipient.

##### ***Recipient organization***

We have disclosed all significant terms and agreements in respect of transfers received from governments.

Transfers without eligibility criteria or stipulations have been recognized as revenue once the transfer has been authorized.

Transfers with eligibility criteria but without stipulations have been recognized as revenue once the transfer has been authorized and all eligibility criteria have been met.

Transfers with or without eligibility criteria but with stipulations have been recognized as revenue in the year the transfer has been authorized and all eligibility criteria have been met, except when, and to the extent that, the transfer gives rise to an obligation that meets the definition of a liability for the recipient government in accordance with CPA Canada Public Sector Accounting Handbook PS 3200, Liabilities.

#### **Disclosure**

The major kinds of transfers recognized have all been disclosed in the financial statements as well as the nature and terms of liabilities arising from government transfers received.

#### **Budgetary data**

We have included budgetary data in our financial statements, which is relevant to the users of financial statements and consistent with that originally planned and approved by Town Council on December 5, 2016. Planned results were presented for the same scope of activities and on a basis consistent with that used for actual results.

Yours truly,

The Town of Sundre

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Linda Nelson, Chief Administrative Officer

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Chris Albert, Finance Manager



## **Appendix A: Related Parties**

### **Mayor**

- Terry Leslie

### **Town Councillors**

- Cheri Funke
- Paul Isaac
- Nolan Blatchford (October 28, 2013 – October 23, 2017)
- Chris Vardas (October 28, 2013 – October 23, 2017)
- Myron Thompson (October 28, 2013 – October 23, 2017)
- Verna McFadden (October 28, 2013 – October 23, 2017)
- Todd Dalke (October 23, 2017 – present)
- Charlene Preston (October 23, 2017 – present)
- Robert Wolfe (October 23, 2017 – present)
- Richard Warnock (October 23, 2017 – present)

### **Management**

- Angie Lucas, Interim Chief Administrative Officer (May 2, 2016 – March 31, 2017)
- Al Harvey, Interim Chief Administrative Officer (March 31, 2017 – April 3, 2017)
- Linda Nelson, Chief Administrative Officer (April 3, 2017 – present)
- Victor Pirie, Director of Finance and Administration (retired - April 30, 2018)

### **Other**

- Original T's Restaurant (owned by Councillor Chris Vardas)
- Health Whole Store (owned by Councillor Chris Vardas)
- Fountain Tire (owned by Councillor Todd Dalke)

## Appendix B: Summary of unadjusted and adjusted Items

The materiality levels for December 31, 2017 were \$269,000. This has been updated from what was previously communicated to you and is based on actual results for December 31, 2017.

### Unadjusted items

During the current year audit, we did not note any unadjusted items.

There was an unadjusted difference noted in the prior year that has a roll forward impact on the current year. The adjustment below is related to such prior year difference. If all of the items were adjusted, the effect on the Town's financial statements would be as follows:

Description	Statement of Operations	Statement of Financial Position		
	Overstated (understated) \$	Assets (overstated) understated \$	Liabilities overstated (understated) \$	Opening Net assets overstated (understated) \$
To adjust for local improvement charges collected in prior periods, which should have been recognized as revenue in the period collected.	\$(15,464)	-	\$89,061	\$(104,525)
<b>TOTAL</b>	<b>\$(15,464)</b>	<b>-</b>	<b>\$89,061</b>	<b>\$(104,525)</b>

We also noted an unadjusted reclassification in Schedule 5 (Schedule of expenses by object) to the financial statements whereby \$30,195 of interest expense is recorded as other operating expenses rather than Interest on Long-term Debt.

We conclude that the above unadjusted items are immaterial - individually and in total - to the financial statements taken as a whole.

### Adjusted items

The following adjustments were recorded to the financial statements as a result of our audit.

	Statement of Operations	Statement of Financial Position		
Description	Overstated (understated) \$	Assets (overstated) understated \$	Liabilities overstated (understated) \$	Opening Net assets overstated (understated) \$
Top side entry made to the financial statements with respect to "Shop allocation expenses"	Revenue - Other \$106,000	-	-	-
	Protective services \$(2,120)			
	Roads, streets, walks, lighting \$(19,080)			
	Water supply and distribution \$(19,080)			
	Wastewater treatment and disposal \$(19,080)			
	Waste management \$(1,060)			
	Gas distribution \$(19,080)			
	Parks and recreation \$(26,500)			

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## ***Appendix D: Illustrative auditor's report***



## Independent auditor's report

To the shareholders of Illustrative Company

### Report on the audit of the consolidated financial statements

#### Our opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Illustrative Company and its subsidiaries (the Company) as at December 31, 2017 and 2016, and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRS).

Opinion section  
is now first

#### What we have audited

The Company's consolidated financial statements comprise:

- the consolidated statements of financial position as at December 31, 2017 and 2016;
- the consolidated statements of comprehensive income for the years then ended;
- the consolidated statements of changes in equity for the years then ended;
- the consolidated statements of cash flows for the years then ended; and
- the notes to the consolidated financial statements, which include a summary of significant accounting policies.

#### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Independence

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance these requirements.

Statement of  
auditor's  
independence

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

KAMs -  
voluntary for all  
entities



## Key audit matter

## How our audit addressed the Key audit matter

### *Recognition of deferred tax assets and uncertain tax positions*

The Company has recognized deferred tax assets in the amount of \$400 million on the balance sheet.

We focused on the recognition of deferred tax assets because the recognition of these assets involves judgment by management as to the likelihood of realization of the deferred tax assets, which is based on a number of factors including whether there will be sufficient taxable profits in future periods.

The Company has recognized provisions against uncertain tax positions. We focused on this area because the assessment and estimate of provisions for uncertain tax positions involves significant judgment.

Refer to Note 10 of the consolidated financial statements.

We evaluated management's assessment as to whether there will be sufficient taxable profits in future periods to support the recognition of deferred tax assets by comparing management's forecasts of future profits to historical results, and evaluating the assumptions used in those forecasts.

We discussed with management the known uncertain tax positions and read communications from taxation authorities to identify uncertain tax positions. We considered the status of current and recent tax audits, judgmental positions taken in tax returns, and developments in the tax environment. We assessed the adequacy of management's key assumptions and methods to recognize provisions for uncertain tax positions.

## Other information

### Enhanced reporting with respect to Other Information

Management is responsible for the other information. The other information comprises Management's Discussion and Analysis which we obtained prior to the date of this auditor's report, and the information, other than the consolidated financial statements and our auditor's report thereon, included in the Company's annual report which is expected to be made available to us after the date of this auditor's report.

For listed entities, identification of other information not yet received

Our opinion on the consolidated financial statements does not cover the other information and we do not and will not express an opinion or any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

When we read the information, other than the consolidated financial statements and our auditor's report thereon, included in the Company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Auditor responsibility for listed entities for other information not yet received

### *Responsibilities of management and those charged with governance for the consolidated financial statements*

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

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Enhanced  
description of  
management's  
responsibilities

### *Auditor's responsibilities for the audit of the consolidated financial statements*

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

Enhanced  
description of  
auditor's  
responsibilities

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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





responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For listed entities only

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Auditor responsibility when communicating KAMs

The engagement partner on the audit resulting in this independent auditor's report is Jane Doe.

For listed entities, disclosure of engagement partner's name

(signed) PricewaterhouseCoopers

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario

February 8, 2018



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**Town of Sundre**  
**Statement of Financial Position**  
**As at December 31, 2017**

	2017 \$	2016 \$
	<hr/>	<hr/>
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 3)	8,567,321	7,587,227
Receivables (Note 4)		
Taxes and grants in place of taxes	365,643	250,495
Trade and other receivables	1,339,926	1,145,812
Investments (Note 5)	27,700	27,700
	<hr/>	<hr/>
	10,300,590	9,011,234
	<hr/>	<hr/>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,581,191	550,092
Deposit liabilities	2,850	2,900
Deferred revenue (Note 6)	952,752	1,900,339
Long-term debt (Note 7)	4,379,096	3,732,417
	<hr/>	<hr/>
	6,915,889	6,185,748
	<hr/>	<hr/>
<b>NET FINANCIAL ASSETS</b>	<hr/>	<hr/>
	3,384,701	2,825,486
	<hr/>	<hr/>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 10)	40,406,790	39,591,054
Inventory for consumption	52,572	65,489
Prepaid Expense	30,366	25,499
	<hr/>	<hr/>
	40,489,728	39,682,042
	<hr/>	<hr/>
<b>ACCUMULATED SURPLUS</b> (Note 12)	<hr/>	<hr/>
	43,874,429	42,507,528
	<hr/>	<hr/>

Commitments and contingencies (Note 15 and 16)

Approved on behalf of Council by:

\_\_\_\_\_

\_\_\_\_\_

**Town of Sundre**  
**Statement of Operations and Accumulated Surplus**  
**As at December 31, 2017**

	Budget \$	2017 \$	2016 \$
<b>REVENUE</b>			
Net municipal taxes (Schedule 3)	\$ 3,247,810	\$ 3,241,208	\$ 3,215,836
User fees and sales of goods	3,775,172	5,079,447	3,723,080
Government transfers for operating (Schedule 4)	653,712	888,904	795,458
Investment Income	20,348	79,990	48,838
Fines, penalties and cost of taxes	95,120	109,784	106,138
Licenses and permits	68,838	74,216	63,893
Rentals	490,287	107,214	34,804
Other	6,500	471,011	407,678
<b>Total Revenue</b>	<b>8,357,787</b>	<b>10,051,774</b>	<b>8,395,725</b>
<b>EXPENSES</b>			
Legislative	336,922	417,689	330,328
Administration	451,118	517,981	521,311
Protective services	541,006	604,817	670,417
Roads, streets, walks, lighting	927,380	1,035,089	915,485
Water supply and distribution	693,965	1,014,281	1,081,764
Wastewater treatment and disposal	532,052	719,896	727,739
Waste management	221,588	219,930	207,631
Gas distribution	1,073,767	1,092,071	987,166
Family and community support	154,706	172,673	146,031
Land use planning, zoning and development	901,928	1,845,616	656,883
Parks and recreation	1,423,039	1,487,753	1,545,242
Culture	302,694	301,798	305,916
<b>Total Expenses</b>	<b>7,560,165</b>	<b>9,429,594</b>	<b>8,095,913</b>
<b>EXCESS OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<b>797,622</b>	<b>622,180</b>	<b>299,812</b>
<b>OTHER</b>			
Contributed Assets	-	-	55,927
Government Transfers for capital (Schedule 4)	773,000	744,721	170,186
	773,000	744,721	226,113
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>1,570,622</b>	<b>1,366,901</b>	<b>525,925</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>42,507,528</b>	<b>42,507,528</b>	<b>41,981,603</b>
<b>ACCUMULATED SURPLUS, END OF YEAR (Note 12)</b>	<b>44,078,150</b>	<b>43,874,429</b>	<b>42,507,528</b>

**Town of Sundre**  
**Statement of Change in Net Financial Assets**  
**As at December 31, 2017**

	2017 Budget \$	2017 \$	2016 \$
<b>EXCESS OF REVENUES OVER EXPENSES</b>	1,570,622	1,366,901	525,925
<b>Change in tangible capital assets</b>			
Acquisition of tangible capital assets	(2,343,740)	(2,462,292)	(524,174)
Contributed Tangible capital assets	-	-	(55,927)
(Gain) / Loss on sale of tangible capital assets	-	(5,147)	26,791
Amortization of tangible capital assets	-	1,625,389	1,578,804
Proceeds on disposal of tangible capital assets	-	26,314	52,290
	<u>(2,343,740)</u>	<u>(815,736)</u>	<u>1,077,784</u>
<b>Change in non-financial assets</b>			
Use (acquisition) of inventories for consumption	-	12,917	(4,701)
(Acquisition) Use of prepaid assets	-	(4,867)	14,378
	<u>-</u>	<u>8,050</u>	<u>9,677</u>
<b>INCREASE IN NET ASSETS</b>	(773,118)	559,215	1,613,386
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>2,825,486</u>	<u>2,825,486</u>	<u>1,212,100</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u><u>2,052,368</u></u>	<u><u>3,384,701</u></u>	<u><u>2,825,486</u></u>

**Town of Sundre  
Statement of Cash Flows  
As at December 31, 2017**

**DRAFT**

	2017 \$	2016 \$
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>OPERATING</b>		
Excess of revenues over expenses	1,366,901	525,925
Non-cash items included in excess (shortfall) of revenue over expenses		
Amortization of tangible capital assets	1,625,389	1,578,804
Tangible capital assets received as contributions	-	(55,927)
(Gain) / Loss on disposal of tangible capital assets	(5,147)	26,791
Non-cash charges to operations (net change)		
Increase in taxes and grants in place of taxes	(115,148)	(24,449)
Increase in trade and other receivables	(194,114)	(131,167)
Decrease (Increase) in inventory for consumption	12,917	(4,701)
(Increase) Decrease in prepaid expenses	(4,867)	14,378
Increase (Decrease) in accounts payable and accrued liabilities	1,031,099	(72,524)
(Decrease) Increase in deposit liabilities	(50)	150
(Decrease) Increase in deferred revenue	(947,587)	648,620
Total cash provided by operations	<u>2,769,393</u>	<u>2,505,900</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(2,462,292)	(524,174)
Proceeds on disposal of tangible capital assets	26,314	52,290
Cash applied to capital transactions	<u>(2,435,978)</u>	<u>(471,884)</u>
<b>FINANCING</b>		
Long-term debt repaid	(353,321)	(338,681)
Long-term debt acquired	1,000,000	-
Cash provided by (applied to) financing transactions	<u>646,679</u>	<u>(338,681)</u>
<b>CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR</b>	980,094	1,695,335
<b>CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR</b>	<u>7,587,227</u>	<u>5,891,892</u>
<b>CASH AND TEMPORARY INVESTMENTS, END OF YEAR</b>	<u><u>8,567,321</u></u>	<u><u>7,587,227</u></u>
<b>Cash and temporary investments is made up of:</b>		
Cash and temporary investments (Note 3)	7,739,808	5,831,472
Designated portion of cash (Note 3)	827,513	1,755,755
	<u><u>8,567,321</u></u>	<u><u>7,587,227</u></u>

**Town of Sundre**  
**Schedule of Changes in Accumulated Surplus**  
**As at December 31, 2017**  
**Schedule 1**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2017	2016
<b>BALANCE, BEGINNING OF YEAR</b>	1,017,123	5,631,768	35,858,637	42,507,528	41,981,603
Excess of revenues over expenses	1,366,901	-	-	1,366,901	525,925
Unrestricted funds designated for future use	(1,768,577)	1,768,577	-	-	-
Restricted funds used for operations	162,890	(162,890)	-	-	-
Restricted funds used for tangible capital assets	-	(427,830)	427,830	-	-
Current year funds used for tangible capital assets	(2,034,461)	-	2,034,461	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	21,167	-	(21,167)	-	-
Annual amortization expense	1,625,389	-	(1,625,389)	-	-
Long term debt acquired	1,000,000	-	(1,000,000)	-	-
Long term debt repaid	(353,322)	-	353,322	-	-
<b>Change in accumulated surplus</b>	<b>19,987</b>	<b>1,177,857</b>	<b>169,057</b>	<b>1,366,901</b>	<b>525,925</b>
<b>BALANCE, END OF YEAR</b>	<b>1,037,110</b>	<b>6,809,625</b>	<b>36,027,694</b>	<b>43,874,429</b>	<b>42,507,528</b>

**TOWN OF SUNDRE**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**For the Year Ended December 31, 2017**  
**Schedule 2**

	<b>Buildings</b>	<b>Engineered Structures</b>	<b>Land</b>	<b>Land Improvements</b>	<b>Machinery &amp; Equipment</b>	<b>Vehicles</b>	<b>2017</b>	<b>2016</b>
<b>COSTS:</b>								
<b>Balance, beginning of year</b>	\$ 14,688,808	\$ 26,410,896	\$ 9,297,610	\$ 1,465,841	\$ 2,782,295	\$ 1,729,886	\$ 56,375,336	\$ 55,996,065
Acquisition of tangible capital assets	47,155	1,061,683	-	370,979	321,580	14,827	1,816,224	518,542
Work-in-progress	(47,155)	648,039	-	58,120	-	(12,936)	646,068	61,559
Disposal of tangible capital assets	-	-	-	-	(90,553)	(57,758)	(148,311)	(200,830)
<b>Balance, end of year</b>	\$ 14,688,808	\$ 28,120,618	\$ 9,297,610	\$ 1,894,940	\$ 3,013,322	\$ 1,674,019	\$ 58,689,317	\$ 56,375,336
<b>ACCUMULATED AMORTIZATION:</b>								
<b>Balance, beginning of year</b>	\$ 4,646,114	\$ 9,645,370	\$ -	\$ 479,603	\$ 1,324,517	\$ 688,678	\$ 16,784,282	\$ 15,327,227
Annual Amortization	451,059	819,813	-	98,840	199,558	56,119	1,625,389	1,578,804
Accumulated amortization on disposals	-	-	-	-	(81,498)	(45,646)	(127,144)	(121,749)
<b>Balance, end of year</b>	\$ 5,097,173	\$ 10,465,183	\$ -	\$ 578,443	\$ 1,442,577	\$ 699,151	\$ 18,282,527	\$ 16,784,282
<b>2017 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	\$ 9,591,635	\$ 17,655,435	\$ 9,297,610	\$ 1,316,497	\$ 1,570,745	\$ 974,868	\$ 40,406,790	\$ 39,591,054
<b>2016 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	\$ 10,042,694	\$ 16,765,526	\$ 9,297,610	\$ 986,238	\$ 1,457,778	\$ 1,041,208	\$ 39,591,054	

**Town of Sundre**  
**Schedule of Property and Other Taxes**  
**For the Year Ended December 31, 2017**  
**Schedule 3**

	Budget \$	2017 \$	2016 \$
<b>TAXATION</b>			
Real property taxes	4,086,476	4,051,024	4,021,623
Linear property taxes	157,115	157,115	150,361
Special assessments and local improvement taxes	75,286	104,135	102,821
	<u>4,318,877</u>	<u>4,312,274</u>	<u>4,274,805</u>
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	1,016,185	1,016,185	1,005,609
Mountain View Senior's Housing	54,882	54,881	53,360
	<u>1,071,067</u>	<u>1,071,066</u>	<u>1,058,969</u>
<b>NET MUNICIPAL TAXES</b>	<u>3,247,810</u>	<u>3,241,208</u>	<u>3,215,836</u>



**Town of Sundre**  
**Schedule of Government Transfers**  
**For the Year Ended December 31, 2017**  
**Schedule 4**

	Budget \$	2017 \$	2016 \$
<b>TRANSFERS FOR OPERATING</b>			
<b>FEDERAL TRANSFERS</b>			
Celebrate Canada	-	2,200	2,000
<b>PROVINCIAL TRANSFERS</b>			
Family & Community Services	-	71,478	63,159
Municipal Sustainability Initiative	-	33,578	2,256
River Bank Stabilization	-	52,983	21,262
Forest Resource Improvement Association	-	-	30,962
Other	-	42,917	37,279
	-	200,956	154,918
<b>LOCAL GOVERNMENT TRANSFERS</b>			
Shared-cost agreements and grants	653,712	685,748	638,540
<b>Total Operating</b>	<u>653,712</u>	<u>888,904</u>	<u>795,458</u>
<b>TRANSFERS FOR CAPITAL</b>			
<b>FEDERAL TRANSFERS</b>			
Federal Gas Tax Rebate	43,000	114,969	94,770
<b>PROVINCIAL TRANSFERS</b>			
Municipal Sustainability Initiative	730,000	629,752	75,416
<b>LOCAL GOVERNMENT TRANSFERS</b>			
Shared-cost agreements	-	-	-
<b>Total Capital</b>	<u>773,000</u>	<u>744,721</u>	<u>170,186</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u><u>1,426,712</u></u>	<u><u>1,633,625</u></u>	<u><u>965,644</u></u>

**Town of Sundre  
Schedule of Expenses by Object  
For the Year Ended December 31, 2017  
Schedule 5**

	Budget \$	2017 \$	2016 \$
<b>EXPENSES BY OBJECT</b>			
Salaries, wages and benefits	2,990,125	2,738,284	2,782,643
Contracted and general services	980,297	1,963,853	670,685
Materials, goods, utilities and other	2,798,833	2,353,099	2,318,632
Transfers to local boards and agencies	617,788	618,867	603,868
Interest on long-term debt	173,122	130,102	141,281
Amortization of tangible capital assets	-	1,625,389	1,578,804
	<u>7,560,165</u>	<u>9,429,594</u>	<u>8,095,913</u>

**Town of Sundre**  
**Schedule of Segmented Disclosure**  
**For the Year Ended December 31, 2017**  
**Schedule 6**

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Utility Services	Total \$
<b>REVENUE</b>							
Net Municipal Taxes	3,241,208	-	-	-	-	-	3,241,208
Government transfers	30,533	172,297	686,326	28,553	668,947	46,969	1,633,625
User fees and sales of goods	81,332	161,984	109,890	1,256,927	391,064	3,369,464	5,370,661
Investment income	37,601	6,881	8,823	5,780	4,931	15,974	79,990
Other revenues	157,826	15,221	284,721	6,850	6,393	-	471,011
	<u>3,548,500</u>	<u>356,383</u>	<u>1,089,760</u>	<u>1,298,110</u>	<u>1,071,335</u>	<u>3,432,407</u>	<u>10,796,495</u>
<b>EXPENSES</b>							
Contract & general services	181,542	96,728	97,623	1,347,743	74,098	166,119	1,963,853
Salaries & wages	439,115	203,426	229,063	345,528	718,164	802,988	2,738,284
Goods & supplies	180,893	208,502	274,190	125,345	378,069	1,185,448	2,352,447
Transfers to local boards	-	-	-	26,999	549,090	42,778	618,867
Long-term debt interest	23,724	-	22,405	-	6,609	77,364	130,102
Other expenses	-	-	652	-	-	-	652
	<u>825,274</u>	<u>508,656</u>	<u>623,933</u>	<u>1,845,615</u>	<u>1,726,030</u>	<u>2,274,697</u>	<u>7,804,205</u>
<b>NET REVENUE, BEFORE AMORTIZATION</b>	<u>2,723,226</u>	<u>(152,273)</u>	<u>465,827</u>	<u>(547,505)</u>	<u>(654,695)</u>	<u>1,157,710</u>	<u>2,992,290</u>
Amortization expense	(109,670)	(96,160)	(411,097)	-	(236,255)	(772,207)	(1,625,389)
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u><u>2,613,556</u></u>	<u><u>(248,433)</u></u>	<u><u>54,730</u></u>	<u><u>(547,505)</u></u>	<u><u>(890,950)</u></u>	<u><u>385,503</u></u>	<u><u>1,366,901</u></u>

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Sundre are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town of Sundre are as follows:

**a) Reporting Entity**

The financial statements reflect the assets, liabilities, revenue and expenditures, changes in fund balances and changes in financial position of the reporting entity that comprises all the organizations that are accountable for the administration of their financial affairs and resources to the Council and are controlled by the municipality.

The schedule of taxes levied also includes requisitions for education and seniors' lodges that are not part of the municipal reporting entity. Interdepartmental and organizational transactions and balances are eliminated.

**b) Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt or payment of cash or its equivalent.

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

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or legal obligation to pay.

**c) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles for local governments established by PSAB requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

**d) Government Transfers**

Government transfers are the transfers of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be determined.

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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

**e) Deferred Revenue**

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and is restricted and may only be used in the conduct of certain programs, in the completion of specific work or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

**f) Taxes and Grants in place of Taxes Receivable**

Taxes and grants in place of taxes receivable consist of current and non-current property tax levies, which remain outstanding at December 31.

**g) Investments**

Investments are recorded at amortized cost. When there is a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**h) Prepaid Local Improvement Charges**

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight-line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowings, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

**i) Non-Financial Assets**

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

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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

**k) Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life in accordance with Board Policy B-019 – Tangible Capital Assets as follows:

	<b><u>YEARS</u></b>
Land Improvements	15 - 25
Buildings	25 - 30
Engineered Structures	
Water System	30 - 40
Waste Water System	30 - 75
Gas System	30 - 50
Other engineered structures	5 - 40
Machinery & Equipment	3 - 40
Vehicles	10 - 25

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use. Government contributions for the acquisition of capital assets are recorded as capital revenue and do not reduce the related capital asset costs.

**l) Contributions of Tangible Capital Assets**

Contributed tangible capital assets are recorded at fair value at the date of receipt and are recorded as revenue in the year of acquisition.

**m) Inventories**

Inventories of materials and supplies are valued at the lower of cost or net realizable value with cost determined by the average cost method.

**n) Reserves for Future Expenditures**

Reserves are established at the discretion of Council to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected in accumulated surplus.

**o) Leases**

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

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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

**p) Contaminated Sites**

The Town of Sundre reviews all contaminated sites for possible liabilities associated with the remediation of such sites. Management has assessed such sites and has determined there is no liability regarding the remediation of these sites.

**2. FUTURE ACCOUNTING POLICIES**

The Public Sector Accounting Board (PSAB) recently announced the following accounting pronouncements:

**PSAB Section 2200, Related Party Disclosure**

This section is effective for the 2018 fiscal year and defines a related party and establishes disclosures required for related party transactions.

**PSAB Section 3210, Assets**

This section is effective for the 2018 fiscal year and provides guidance for applying the definition of assets set out in *Section PS 1000, Financial Statement Concepts*, and establishes general disclosure standards for assets.

**PSAB Section 3320, Contingent Assets**

This section is effective for the 2018 fiscal year and defines and establishes disclosure standards on contingent assets.

**PSAB Section 3380, Contractual Rights**

This section is effective for the 2018 fiscal year and defines and establishes disclosure standards on contractual rights.

**PSAB Section 3420, Inter-entity Transactions**

This section is effective for the 2018 fiscal year and establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

**PSAB Section 3430, Restructuring Transactions**

This section is effective for the 2019 fiscal year and applies to restructuring transactions.

**PSAB Section 3450, Financial Instruments**

This accounting pronouncement establishes standards on how to account for and report all types of financial instruments including derivatives. Financial instruments include primary instruments and derivative instruments. It is effective for fiscal years beginning on or after April 1, 2019 for governments only, with early adoption encouraged. In addition, the Town will be required to assess Section 3041, Portfolio investments; Section 3050, Loans receivable; Section 3390, Contractual obligations; Section 3230, Long-term debt; Section 2500, Consolidation; and Section 3070, Investments in government business enterprises.

Management is assessing the impact of the adoption of these standards which is not known or reasonably estimable at this time.

**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**3. CASH AND TEMPORARY INVESTMENTS**

	2017 \$	2016 \$
Cash/Cheques issued in excess of bank balances	7,031,154	4,925,236
Temporary Investments	708,654	906,236
Designated Cash	827,513	1,755,755
	<u>8,567,321</u>	<u>7,587,227</u>

Temporary investments consist of short-term deposits with original maturities of three months or less and that can be converted to cash as required. Designated cash relates to conditional grants received that are held in separate bank accounts.

**4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES**

	2017 \$	2016 \$
Current taxes and grants in place of taxes	365,643	250,495
Trade and other	1,339,926	1,145,812
	<u>1,705,569</u>	<u>1,396,307</u>

**5. INVESTMENTS**

	2016 \$	2015 \$
Investment in Gas Alberta Inc.		
Shares at cost	200	200
Debentures	27,500	27,500
	<u>27,700</u>	<u>27,700</u>

The investment in Gas Alberta Inc. consists of shares of \$200 and debenture of \$27,500 that is non-interest bearing and is due when the Gas Alberta Inc. contract expires. Expiry requires five years notice prior to service termination. Shares are not publically traded therefore fair market value is not readily available.



**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**6. DEFERRED REVENUE**

	2017 Beginning \$	Additions	Utilizations	2017 End \$
Royal Bank of Canada – Learn to Play	8,031	-	1,247	6,784
SW Cougar Bantam Hockey Team	1,474	-	1,474	-
Prepaid local improvement charges	104,525	6,801	22,265	89,061
Mountain View Senior's Housing	296,670	-	277,642	19,028
	<u>410,700</u>	<u>6,801</u>	<u>302,628</u>	<u>114,873</u>
<b>Grants</b>				
Riverbank Stabilization	78,078	538	52,983	25,633
FRIAA FireSmart Program	35	-	-	35
Travel Alberta	-	28,553	28,553	-
Municipal Sustainability Int. - Operating	30,553	32,418	33,578	29,393
Federal Gas Tax Fund	88,265	146,566	114,969	119,862
Municipal Sustainability Int. - Capital	1,292,708	-	629,752	662,956
	<u>1,489,639</u>	<u>208,075</u>	<u>859,835</u>	<u>837,879</u>
	<u>1,900,339</u>	<u>214,876</u>	<u>1,162,463</u>	<u>952,752</u>

Deferred revenue represents amounts received or receivable which will be recognized as revenue in the period in which they are earned and corresponding expenditures are incurred.

The use of the Municipal Sustainability Initiative Grants, the Basic Municipal Transportation Grant and the Federal Gas Tax Grant is restricted to eligible capital projects as approved by the Province, which are scheduled for completion in the future.

Prepaid local improvement charges are being amortized to revenue at a rate of \$22,265 per year over the next 4 years.

**7. LONG-TERM DEBT**

	2017 \$	2016 \$
Tax supported debentures	<u>625,993</u>	<u>720,165</u>
Special levies supported debentures	<u>2,026,217</u>	<u>1,146,342</u>
Utility supported debentures	<u>1,726,886</u>	<u>1,865,910</u>
	<u>4,379,096</u>	<u>3,732,417</u>

The current portion of long-term debt is \$405,234 (2016 - \$353,321).

**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**7. LONG-TERM DEBT – continued**

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
	<u>          </u>	<u>          </u>	<u>          </u>
2018	405,234	176,034	581,268
2019	400,027	158,933	558,960
2020	367,107	142,688	509,795
2021	355,228	127,710	482,938
2022	216,519	114,193	330,712
Thereafter	2,634,981	614,346	3,249,327
	<u>4,379,096</u>	<u>1,333,904</u>	<u>5,713,000</u>

Debenture debt is repayable to the Alberta Capital Finance Authority bearing interest rates ranging from 3.13% to 5.39% per annum, before provincial subsidy and matures in periods 2019 to 2037. For qualifying debentures, the Province of Alberta rebates interest. Debenture debt is issued on the credit and security of the Town of Sundre at large.

Interest on long-term debt amounted to \$130,102 (2016 - \$141,281).

The Town's total cash payments for interest in 2017 were \$160,297 (2016 - \$174,937).

**8. RESERVES**

Reserves for operating and capital activities are as follows:

	Beginning of Year \$	End of Year \$
	<u>          </u>	<u>          </u>
<b>Operating</b>		
General Reserve	355,381	478,431
Planning & Development	231,169	341,812
Fire Donations	25,093	22,653
Fire (Operating)	50,000	54,800
	<u>661,643</u>	<u>897,696</u>
<b>Capital</b>		
Sundre Golf Society	52,559	53,032
Bylaw	15,322	21,476
Fire Town	428,447	514,605
Fire Mountain View County	250,628	279,754
Recreation Fields	24,015	29,251
Off-Site Levy	298,115	300,801

**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

Municipal Reserve	41,477	61,259
Roads	695,517	701,637
Fleet	-	338,010
Water and Sewer	1,072,454	1,377,647
Solid Waste	124,436	235,280
Economic Development	55,169	96,604
Infrastructure	746,671	742,107
Sundre Community Centre	53,601	63,113
Arena	235,689	177,593
Greenwood Park	69,667	70,294
Parks	111,270	60,997
Recreation and Culture	2,269	15,280
Community Services	10,068	10,158
Trails	60,636	71,210
Gas	622,115	691,821
	<u>4,970,125</u>	<u>5,911,929</u>
Total Reserves	<u>5,631,768</u>	<u>6,809,625</u>

Capital reserves are based on a 20-year capital replacement plan that is approved by Council on an annual basis.

## 9. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/2000 for the Town of Sundre be disclosed as follows:

	2017 \$	2016 \$
Total debt limit	<u>15,077,661</u>	<u>12,593,588</u>
Total debt	<u>4,379,096</u>	<u>3,732,417</u>
Amount of debt limit unused	<u>10,698,565</u>	<u>8,861,171</u>
	2017 \$	2016 \$
Debt servicing limit	<u>2,512,944</u>	<u>2,098,931</u>
Debt servicing	<u>581,268</u>	<u>513,618</u>
Amount of debt servicing limit unused	<u>1,931,676</u>	<u>1,585,313</u>

**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**9. DEBT LIMITS – continued**

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue.

Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

**10. TANGIBLE CAPITAL ASSETS**

	Net Book Value	
	2017	2016
	\$	\$
Land	9,297,610	9,297,610
Land Improvements	1,316,497	986,238
Buildings	9,591,635	10,042,694
Engineered Structures	17,655,435	16,765,526
Machinery, equipment and furnishings	1,570,745	1,457,778
Vehicles	974,868	1,041,208
	<u>40,406,790</u>	<u>39,591,054</u>

There were contributed assets of NIL in 2017 (2016 - \$55,927); and the total contributed assets value is \$977,607 (2016 - \$977,607).

**11. EQUITY IN TANGIBLE CAPITAL ASSETS**

	2017	2016
	\$	\$
Tangible Capital Assets (Schedule 2)	58,689,317	56,375,336
Accumulated Amortization (Schedule 2)	(18,282,527)	(16,784,282)
Long-term Debt (Note 7)	(4,379,096)	(3,732,417)
	<u>36,027,694</u>	<u>35,858,637</u>

**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**12. ACCUMULATED SURPLUS**

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2017 \$	2016 \$
Equity in tangible capital assets (Note 11)	36,027,694	35,858,637
Unrestricted surplus (Schedule 1)	1,037,110	1,017,123
Restricted surplus		
Operating Reserve (Note 8)	897,696	661,643
Capital Reserve (Note 8)	5,911,929	4,970,125
	<u>43,874,429</u>	<u>42,507,528</u>

**13. LOCAL AUTHORITIES PENSION PLAN**

Employees of the town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plan Act. The LAPP serves about 253,862 people and 417 employers. It is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

The Town of Sundre is required to make current service contributions to the plan of 11.39% of the pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 15.84% for the excess. Employees of the Town are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable salary and 14.84% on pensionable salary above this amount.

Total current service contributions by the town to the LAPP in 2017 were \$213,287 (2016 - \$200,629). Total current service contributions by the employees of the town to the LAPP in 2017 were \$195,964 (2016 - \$184,424).

At December 31, 2016 LAPP disclosed an actuarial deficit of \$637 million (2015 - \$923 million).

**Town of Sundre**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**14. SALARY AND BENEFITS DISCLOSURE**

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers are required by Alberta Regulation 313/2000 are as follows:

			2017	2016
			\$	\$
	Salary <sup>1</sup>	Benefits & Allowances <sup>2</sup>	Total	Total
Mayor & Councilors:				
Mayor, Leslie	27,930	1,158	29,088	29,915
Councilor, Isaac	15,840	582	16,422	16,440
Councilor, Thompson	11,950	173	12,123	14,843
Councilor, Vardas	11,510	192	11,702	16,988
Councilor, Funke	16,015	590	16,605	16,075
Councilor, McFadden	11,600	168	11,768	15,367
Councilor, Blatchford	11,245	389	11,634	6,848
Councilor, Warnock	4,330	180	4,510	-
Councilor, Wolfe	3,625	146	3,771	-
Councilor, Preston	3,280	130	3,410	-
Councilor, Dalke	2,575	96	2,671	-
Councilor, Orr	-	-	-	5,408
	119,900	3,804	123,704	121,884
Chief Administrative Officer	90,001	4,690	94,691	64,421

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, and per diem payments.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition.

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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**15. COMMITMENTS**

The Town of Sundre has an agreement with Wild Rose Assessment Services Inc. to provide assessment services. Assessment services are required by the municipality in order to carry out the assessment of property within each municipality, primarily for taxation purposes. Under the terms of the agreements the Town of Sundre is committed to the following minimum payments until the end of March 31, 2020.

April 1, 2017 – March 31, 2018	\$38,220
April 1, 2018 – March 31, 2019	\$38,220
April 1, 2019 – March 31, 2020	\$38,220

The Town of Sundre has entered into a lease agreement with Brandt Tractor Ltd. in regards to a John Deere 524K Wheel Loader. Under the terms of the lease the Town of Sundre is committed to the following payments until December 19, 2021

January 19, 2018 – December 19, 2018	\$28,322
January 19, 2019 – December 19, 2019	\$28,322
January 19, 2020 – December 19, 2020	\$28,322
January 19, 2021 – December 19, 2021	\$28,322

The Town of Sundre has an agreement with Jane Finney to provide animal control services. Under the terms of the agreements the Town of Sundre is committed to the following minimum payments until the end of December 31, 2018.

January 1, 2018 – December 31, 2018	\$24,000
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The Town of Sundre has an agreement with OSI Office Solutions Inc. to provide information technical services. Information technical services are required by the municipality to ensure that town server and financial system are in good working order and that data is not lost. Under the terms of the agreements the Town of Sundre is committed to the following minimum payments until the end of April 30, 2018.

May 1, 2017 – April 30, 2018	\$41,400
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The Town of Sundre has agreements with Can Pak Environmental Inc. to provide for the residential collection and processing of solid waste, recyclables and compost/organics services. Under the terms of the agreements the Town of Sundre is committed to the following monthly charges:

Residential Solid Waste	October 1, 2017 – September 30, 2018 - \$1.23 per household
Compost/Organics	October 1, 2017 – September 30, 2018 - \$1.23 per household
Recyclables	June 1, 2017 – May 31, 2018 - \$1.31 per household

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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**15. COMMITMENTS (con't)**

The Town of Sundre has agreements with Angela's Janitorial Services to provide custodial services to the Town of Sundre firehall, town office and town shop facilities. Under the terms of the agreements the Town of Sundre is committed to the following charges:

Firehall	February 1, 2018 – December 31, 2018	\$13,956
	January 1, 2019 – December 31, 2019	\$15,225
	January 1, 2020 – January 31, 2020	\$ 1,269
Town Office	February 1, 2018 – December 31, 2018	\$25,314
	January 1, 2019 – December 31, 2019	\$27,615
	January 1, 2020 – January 31, 2020	\$ 2,301
Town Shop	February 1, 2018 – December 31, 2018	\$18,008
	January 1, 2019 – December 31, 2019	\$19,646
	January 1, 2020 – January 31, 2020	\$ 1,637

**16. CONTINGENCIES**

The Town of Sundre, in the conduct of its normal activities can be named as a defendant in legal proceedings. The ultimate outcome of these proceedings can often not be determined until the proceedings are completed. Should any loss result from the resolution of these proceedings or if the amount of the loss can be determined, such amount would be expensed as they become known to the Town.

The Town was served with a civil claim in March 2016 alleging damage to a residence during excavation and tramping work carried out by a contractor on behalf of the Town on March 19, 2013. The claim is for \$11,000.

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

**17. FINANCIAL INSTRUMENTS**

The town's financial instruments consist of cash and temporary investments, receivables, investments, accounts payable and accrued liabilities, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risk arising from these financial statements.

The town is subject to credit risk with respect to taxes, utilities and other accounts receivables. Credit risk arises from the possibility that some taxpayers and other customers may experience financial difficulty and be unable to fulfill their obligations. The Town's customers and taxpayers are diverse which minimizes this risk.

Other than long-term debt or otherwise noted, the carrying value of the financial instrument approximates fair value.



**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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**18. SEGMENTED DISCLOSURE**

The Town is a diversified municipal government that provides a wide range of services to its citizens, including bylaw, fire, water, wastewater and gas management.

For management reporting purposes, the Town's operations and activities are organized and reported by functions and services provided. Certain functions that have been disclosed in the segmented information, along with services provided are as follows:

**a) General Government**

This category encompasses General revenue which includes taxes, government transfers, investment income, and franchise fees as well as Legislative Services which pertains to Town Council, Chief Administrative Officer and Legislative Services and also includes Corporate Services which oversees Financial Services, Taxation Administration, Utilities Administration, Accounts Payable, Accounts Receivable, Payroll, Insurance and Risk Management, Human Resources, and Information Technology.

**b) Protective Services**

Protective services includes Bylaw Enforcement, Animal Control, Disaster Services and Fire Services.

**c) Transportation Services**

This category includes Roads, sidewalk maintenance, street lighting, fleet management and Shop.

**d) Planning and development**

This category includes municipal planning, development and economic development.

**e) Utility Services**

This category includes water supply and distribution, water treatment, wastewater treatment and disposal, waste and recycling and the purchase and distribution of gas services for the Town.

**f) Recreation and Culture**

Parks and recreation includes the Sundre Community Centre, Arena, Greenwood Campground, Baseball, Parks, Recreation & Culture grants, Community Services, Trails, Outdoor Rinks, Recreation Fields, funds provided to the Sundre Municipal Library, and funds provided to Greenwood Neighbourhood place to provide Family and Community Support Services (FCSS).

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segments and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. The accounting policies used in these segments are consistent with those followed in the preparation of financial statements as disclosed in Note 1. For additional information see the Schedule of Segmented Disclosure (Schedule 6).

**Town of Sundre  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

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**19. REVOLVING LINE OF CREDIT**

The Town has a \$750,000 revolving demand facility. Use of the line of credit is limited to funding current expenditures and obligations of the Town until such time as the taxes levied or to be levied are collected. It is secured by the assets of the Town. The balance outstanding at December 31, 2017 is nil (2016 – nil). This line of credit bears interest at a rate of prime plus 0.25% per annum and is payable on a monthly basis.

**20. BUDGET AMOUNTS**

The 2017 Budget of the Town of Sundre was approved by Council on December 5, 2016 and has been reported in the financial statements for information purposes only.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The Council and Management have approved these financial statements.

**22. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current year's presentation.

**MUNICIPAL FINANCIAL INFORMATION RETURN**

**For the Year Ending December 31, 2017**

**Municipality Name:** Town of Sundre

**CERTIFICATION**

**The information contained in this Financial Information Return is presented fairly to the best of my knowledge.**

\_\_\_\_\_  
Signature of Duly Authorized Signing Officer

**Chris Albert**  
\_\_\_\_\_  
Print Name

**April 30, 2017**  
\_\_\_\_\_  
Date

## FINANCIAL POSITION

## Schedule 9A

## Total

1

**Assets**

	0010	
Cash and Temporary Investments .....	0020	8,567,321
Taxes and Grants in Place of Taxes Receivable .....	0030	
Current .....	0040	262,190
Arrears .....	0050	103,453
Allowance .....	0060	
Receivable From Other Governments .....	0070	842,154
Loans Receivable .....	0080	
Trade and Other Receivables .....	0090	497,772
Debt Charges Recoverable .....	0095	
Inventories Held for Resale .....	0130	
Land .....	0140	
Other .....	0150	
Long Term Investments .....	0170	
Federal Government .....	0180	
Provincial Government .....	0190	
Local Governments .....	0200	
Other .....	0210	27,700
Other Current Assets .....	0230	
Other Long Term Assets .....	0240	

**Total Financial Assets**

0250	
0260	10,300,590

**Liabilities**

	0270	
Temporary Loans Payable .....	0280	
Payable To Other Governments .....	0290	
Accounts Payable & Accrued Liabilities .....	0300	1,581,191
Deposit Liabilities .....	0310	2,850
Deferred Revenue .....	0340	952,752
Long Term Debt .....	0350	4,379,096
Other Current Liabilities .....	0360	
Other Long Term Liabilities .....	0370	

**Total Liabilities**

0380	
0390	6,915,889

**Net Financial Assets (Net Debt)**

0395	3,384,701
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**Non Financial Assets**

Tangible Capital Assets .....	0400	40,406,790
Inventory for Consumption .....	0410	52,572
Prepaid Expenses .....	0420	30,366
Other .....	0430	

**Total Non-Financial Assets**

0440	40,489,728
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**Accumulated Surplus**

0450	43,874,429
------	------------

# CHANGE IN ACCUMULATED SURPLUS

## Schedule 9B

	Unrestricted	Restricted	Equity in TCA	Total
	1	2	3	4
Accumulated Surplus - Beginning of Year	0500 1,017,123	5,631,768	35,858,637	42,507,528
Net Revenue (Expense)	0505 1,366,901			1,366,901
Funds Designated For Future Use	0511 -1,768,577	1,768,577		
Restricted Funds - Used for Operations	0512 162,890	-162,890		
Restricted Funds - Used for TCA	0513	-427,830	427,830	
Current Year Funds Used for TCA	0514 -2,034,461		2,034,461	
Donated and Contributed TCA	0516			
Disposals of TCA	0517 21,167		-21,167	
Annual Amortization Expense	0518 1,625,389		-1,625,389	
Long Term Debt - Issued	0519		-1,000,000	-1,000,000
Long Term Debt - Repaid	0521 -353,322		353,322	
Capital Debt - Used for TCA	0522		1,000,000	1,000,000
	0523			
Other Adjustments	0524 1,000,000		-1,000,000	
Accumulated Surplus - End of Year	0525 1,037,110	6,809,625	36,027,694	43,874,429

## FINANCIAL ACTIVITIES BY FUNCTION

## Schedule 9C

	Revenue	Expense
	1	2
<b>Total General</b>	0700 3,241,208	
<b>Function</b>	0710	1150
<b>General Government</b>	0720	1160
Council and Other Legislative .....	0730	1170 417,689
General Administration .....	0740 307,292	1180 517,981
Other General Government .....	0750	1190
<b>Protective Services</b>	0760	1200
Police .....	0770	1210
Fire .....	0780 328,949	1220 422,159
Disaster and Emergency Measures .....	0790 1,935	1230 50,558
Ambulance and First Aid .....	0800	1240
Bylaws Enforcement .....	0810 18,618	1250 105,279
Other Protective Services .....	0820 6,881	1260 26,821
<b>Transportation</b>	0830	1270
Common and Equipment Pool .....	0840	1280
Roads, Streets, Walks, Lighting .....	0850 1,089,760	1290 1,035,089
Airport .....	0860	1300
Public Transit .....	0870	1310
Storm Sewers and Drainage .....	0880	1320
Other Transportation .....	0890	1330
<b>Environmental Use and Protection</b>	0900	1340
Water Supply and Distribution .....	0910 906,645	1350 1,014,281
Wastewater Treatment and Disposal .....	0920 793,200	1360 719,896
Waste Management .....	0930 322,397	1370 219,930
Other Environmental Use and Protection .....	0940	1380
<b>Public Health and Welfare</b>	0950	1390
Family and Community Support .....	0960 139,903	1400 172,673
Day Care .....	0970	1410
Cemeteries and Crematoriums .....	0980	1420
Other Public Health and Welfare .....	0990	1430
<b>Planning and Development</b>	1000	1440
Land Use Planning, Zoning and Development .....	1010 1,230,451	1450 1,503,568
Economic/Agricultural Development .....	1020 67,659	1460 342,048
Subdivision Land and Development .....	1030	1470
Public Housing Operations .....	1040	1480
Land, Housing and Building Rentals .....	1050	1490
Other Planning and Development .....	1060	1500
<b>Recreation and Culture</b>	1070	1510
Recreation Boards .....	1080	1520
Parks and Recreation .....	1090 756,303	1530 1,487,753
Culture: Libraries, Museums, Halls .....	1100 175,129	1540 301,798
Convention Centres .....	1110	1550
Other Recreation and Culture .....	1120	1560
<b>Other Utilities</b>	1125	1565
Gas .....	1126 1,410,165	1566 1,092,071
Electric .....	1127	1567
<b>Other</b>	1130	1570
<b>Total Revenue/Expense</b>	1140 10,796,495	1580 9,429,594
<b>Net Revenue/Expense</b>		1590 1,366,901



## FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

## Total

1

Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	3,241,208
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	5,079,447
Penalties and Costs on Taxes	1810	
Licenses and Permits	1820	74,216
Fines	1830	109,784
Franchise and Concession Contracts	1840	
Returns on Investments	1850	79,990
Rentals	1860	107,214
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	117,169
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	830,708
Local Government Transfers	1930	685,748
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	471,011
<b>Total Revenue</b>	1980	<b>10,796,495</b>
Expenses	1990	
Salaries, Wages, and Benefits	2000	2,738,284
Contracted and General Services	2010	1,963,853
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	2,347,952
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	618,867
Transfers to Individuals and Organizations	2070	
Bank Charges and Short Term Interest	2080	
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	130,102
Amortization of Tangible Capital Assets	2110	1,625,389
Net Loss on Sale of Tangible Capital Assets	2125	5,147
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	
<b>Total Expenses</b>	2140	<b>9,429,594</b>
<b>Net Revenue (Expense)</b>	2150	<b>1,366,901</b>

## REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

G

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative .....	2210				
General Administration .....	2220	7,714		109,670	23,723
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250				
Fire .....	2260	126,639		78,959	
Disaster and Emergency Measures .....	2270			10,295	
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290			6,906	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320				
Roads, Streets, Walks, Lighting .....	2330	26,645		411,097	22,405
Airport .....	2340				
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360	83,245			
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390	906,645		470,254	77,364
Wastewater Treatment and Disposal .....	2400	736,610		265,553	
Waste Management .....	2410	321,634		9,438	
Other Environmental Use and Protection .....	2420				
Public Health and Welfare	2430				
Family and Community Support .....	2440	2,594			
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460				
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490	1,189,493			
Economic/Agricultural Development .....	2500				
Subdivision Land and Development .....	2510				
Public Housing Operations .....	2520				
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards .....	2560				
Parks and Recreation .....	2570	156,643		236,255	6,610
Culture: Libraries, Museums, Halls .....	2580	136,462			
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606	1,385,123		26,962	
Electric .....	2607				
Other .....	2610				
<b>Total</b>	2620	5,079,447		1,625,389	130,102



## TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

## Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative .....	2710				
General Administration .....	2720	24,306			64,401
Other General Government .....	2730				
Protective Services	2740				
Police .....	2750				
Fire .....	2760	13,625			
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				
Other Protective Services .....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820	19,914			25,325
Roads, Streets, Walks, Lighting .....	2830	900,674		1,000,000	105,501
Airport .....	2840				
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860				
Other Transportation .....	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution .....	2890	554,104			128,324
Wastewater Treatment and Disposal .....	2900	424,580			
Waste Management .....	2910				
Other Environmental Use and Protection .....	2920				
Public Health and Welfare	2930				
Family and Community Support .....	2940				
Day Care .....	2950				
Cemeteries and Crematoriums .....	2960				
Other Public Health and Welfare .....	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development .....	2990				
Economic/Agricultural Development .....	3000				
Subdivision Land and Development .....	3010				
Public Housing Operations .....	3020				
Land, Housing and Building Rentals .....	3030				
Other Planning and Development .....	3040				
Recreation and Culture	3050				
Recreation Boards .....	3060				
Parks and Recreation .....	3070	517,307			29,770
Culture: Libraries, Museums, Halls .....	3080				
Convention Centres .....	3090				
Other Recreation and Culture .....	3100				
Other Utilities	3105				
Gas .....	3106	7,782			
Electric .....	3107				
Other .....	3110				
<b>Total</b>	3120	2,462,292		1,000,000	353,321

## CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
<b>Tangible Capital Assets - Cost</b>					
Engineered Structures	3200				
Roadway Systems.....	3201	8,911,362	824,037		9,735,399
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	7,007,798	486,438		7,494,236
Wastewater Systems.....	3204	10,082,897	399,247		10,482,144
Storm Systems.....	3205				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208	408,839			408,839
Total Engineered Structures .....	3210	26,410,896	1,709,722		28,120,618
Construction In Progress.....	3219				
Buildings .....	3220	14,688,808			14,688,808
Machinery and Equipment .....	3230	2,782,295	321,580	90,553	3,013,322
Land .....	3240	9,297,610			9,297,610
Land Improvements.....	3245	1,465,841	429,099		1,894,940
Vehicles .....	3250	1,729,886	1,891	57,758	1,674,019
<b>Total Capital Property Cost</b>	3260	56,375,336	2,462,292	148,311	58,689,317
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	3,415,660	351,574		3,767,234
Light Rail Transit Systems	3272				
Water Systems	3273	2,367,028	195,072		2,562,100
Wastewater Systems	3274	3,616,436	263,123		3,879,559
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278	246,246	10,044		256,290
Engineered Structures .....	3280	9,645,370	819,813		10,465,183
Buildings .....	3290	4,646,114	451,059		5,097,173
Machinery and Equipment .....	3300	1,324,517	199,558	81,498	1,442,577
Land .....	3310				
Land Improvements.....	3315	479,603	98,840		578,443
Vehicles .....	3320	688,678	56,119	45,646	699,151
<b>Total Accumulated Amortization</b>	3330	16,784,282	1,625,389	127,144	18,282,527
<b>Net Book Value of Capital Property</b>	3340	39,591,054			40,406,790
<b>Capital Long Term Debt (Net)</b>	3350	3,732,417			4,379,096
<b>Equity in Tangible Capital Assets</b>	3400	35,858,637			36,027,694

# LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
<b>Long Term Debt Support</b>			
3405			
Supported by General Tax Levies .....	3410	2,230,321	2,230,321
Supported by Special Levies .....	3420	421,889	421,889
Supported by Utility Rates .....	3430	1,726,886	1,726,886
Other .....	3440		
<b>Total Long Term Debt Principal Balance</b>	3450	4,379,096	4,379,096

# LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority .....	3500	4,379,096	4,379,096
Canada Mortgage and Housing Corporation .....	3520		
Mortgage Borrowing .....	3600		
Other .....	3610		
<b>Total Long Term Debt Principal Balance</b>	3620	4,379,096	4,379,096

# FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
<b>Principal Repayments by Year</b>			
3700			
Current + 1 .....	3710	405,234	405,234
Current + 2 .....	3720	400,027	400,027
Current + 3 .....	3730	367,107	367,107
Current + 4 .....	3740	355,228	355,228
Current + 5 .....	3750	216,519	216,519
Thereafter .....	3760	2,634,981	2,634,981
<b>Total Principal</b>	3770	4,379,096	4,379,096
<b>Interest by Year</b>			
3780			
Current + 1 .....	3790	176,034	176,034
Current + 2 .....	3800	158,933	158,933
Current + 3 .....	3810	142,688	142,688
Current + 4 .....	3820	127,710	127,710
Current + 5 .....	3830	114,193	114,193
Thereafter .....	3840	614,346	614,346
<b>Total Interest</b>	3850	1,333,904	1,333,904



# PROPERTY TAXES AND GRANTS IN PLACE

## Schedule 9K

	Property Taxes 1	Grants - in Place 2	Total 3
Property Taxes	3900		
Residential Land and Improvements .....	3910	3,108,873	3,108,873
Non-Residential	3920		
Land and Improvements (Excluding M & E).....	3935	1,045,393	1,045,393
Machinery and Equipment .....	3950	894	894
Linear Property .....	3960	157,114	157,114
Railway .....	3970		
Farm Land .....	3980		
Adjustments to Property Taxes .....	3990		
Total Property Taxes and Grants In Place	4000	4,312,274	4,312,274
Requisition Transfers		4010	
Education			
Residential/Farm Land .....	4031	724,464	
Non-Residential .....	4035	291,721	
Seniors Lodges .....	4090	54,881	
Other .....	4100		
Adjustments to Requisition Transfers .....	4110		
Total Requisition Transfers		4120	1,071,066
Net Municipal Property Taxes and Grants In Place		4130	3,241,208

# GRANTS IN PLACE OF TAXES

## Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200			
Provincial Government .....	4210			
Local Government .....	4220			
Other .....	4230			
Total	4240			

**DEBT LIMIT****Schedule 9AA**

Debt Limit .....  
Total Debt .....  
Debt Service Limit .....  
Total Debt Service Costs .....

	1
5700	15,077,661
5710	4,379,096
5720	2,512,944
5730	581,268

Enter prior year Line 3450 Column 2 balance here:

3,732,417



Municipal Affairs

17th floor, Commerce Place  
10155 - 102 Street  
Edmonton, Alberta T5J 4L4  
Telephone 780-427-2225

AR93835

May 3, 2018

Ms. Linda Nelson  
Chief Administrative Officer  
Town of Sundre  
PO Box 420  
Sundre, AB T0M 1X0



Dear Ms. Nelson:

Further to your recent request for an extended timeline for the submission of the Town of Sundre's financial statements and financial information return, enclosed is a copy of Ministerial Order No. MSL:042/18.

This Ministerial Order extends the date for the required submission of the town's financial reporting documentation to July 19, 2018. I trust this will provide sufficient time for the completion of the 2017 financial statements and their approval by town council.

If you have any further questions or require additional assistance please contact a Financial Advisor, toll-free by dialing 310-0000 then 780-427-2225.

Yours truly,

for

Cathy Maniego  
Executive Director  
Municipal Capacity and Sustainability Branch

Attachment: Ministerial Order No.: MSL:042/18

cc: Chris Albert, Finance Manager, Town of Sundre  
Ryan Edwards, Manager of Information Services, Municipal Affairs



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Leduc-Beaumont*

MINISTERIAL ORDER NO. MSL:042/18

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

1. The timelines regarding the preparation, presentation, and submission of the financial statements for the Town of Sundre are extended as follows:
  - a) The time for preparation of the 2017 financial statements is extended to July 19, 2018.
  - b) The time for making available to the public the 2017 financial statements, or a summary of them, and the auditor's report of the financial statements, is extended to July 19, 2018.
  - c) The time for submission to the Minister of Municipal Affairs of:
    - i. the 2017 financial information return and the auditor's report on the financial information return, and
    - ii. the 2017 financial statements and the auditor's report on the financial statements, is extended to July 19, 2018.

Dated at Edmonton, Alberta, this 3 day of May, 2018.

  
for Shaye Anderson  
Minister of Municipal Affairs





## REQUEST FOR DECISION

**COUNCIL DATE:** May 28, 2018  
**SUBJECT:** Private Broadband Investment Update  
**ORIGINATING DEPARTMENT:** Economic Development  
**AGENDA ITEM:** 10.1

### **BACKGROUND/SUMMARY:**

Administration has had multiple conversations pertaining to the development of a privately-funded fibre optic network. Recent conversations have led to several companies expressing interest in investing in Sundre, thanks in part to the amount of research that has been conducted to date by the Town.

### **DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

See attached staff report.

### **ADMINISTRATION RECOMMENDATIONS:**

Administration recommends that Council direct it to continue conversations with those companies that have expressed interest in investing into a fibre optic network in Sundre, and to invite them to present their proposals to Council in the near future.

### **COSTS/SOURCE OF FUNDING:**

N/A

### **MOTION:**

That Council direct Administration to continue conversations with companies that have expressed an interest in investing into a fibre optic network in Sundre, and to schedule a date for presentations to be made to Council by those interested parties.

### **ATTACHMENTS:**

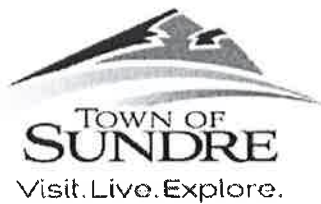
Staff Report to Council

Date Reviewed:

May 24, 2018

CAO:

M. McQueen per L. Nelson



## REPORT TO COUNCIL

**COUNCIL DATE:** May 28, 2018

**SUBJECT:** Private Broadband Investment Update

**ORIGINATING DEPARTMENT:** Economic Development

**AGENDA ITEM:**

**BACKGROUND/SUMMARY:**

After issuing informal request for expressions of interest in April, several additional companies were approached about the prospect of investing in Sundre. The Town's Economic Development Officer has had multiple conversations about the prospect of investing into a privately-owned broadband network, with several of these companies.

**DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

See attached Private Fibre Optic Company Recruitment Tracking Sheet featuring synopsis of each private company's position, based on conversations with administration.

See attached Expressions of Interest by

- a) CCI Wireless
- b) Canadian Fibre Optics Corp
- c) Axia Connect

**ADMINISTRATION RECOMMENDATIONS:**

Administration recommends that it continue conversations with those companies that have expressed interest in investing into a fibre optic network in Sundre, and to invite them to present their proposals to Council in the near future.

---

Jonathan Allan  
Economic Development Officer

## Private Fibre Optic Company Recruitment Tracking Sheet

Company	Contact	Interest	Comment
CCI Wireless	Jordan Young	Yes	<p>Spoke with CEO of CCI Wireless. Decision was brought to corporate board May 23, with very positive results.</p> <p>Since CCI has a focus on small towns and rural Alberta, they are interested in expanding beyond their current service provision model, and are willing to look at FTTP and FTTT as operational models too. They operate with a community-oriented focus, allegedly, as well. When mentioned, they indicated they'd be willing to explore revenue sharing, as well, considering Town's investment to date.</p> <p>Their timeline supposes that the first customers would have access by the end of 2019.</p>
Canadian Fibre Optics	Mike Stelck	Yes	<p>Based on conversation over the phone, CFO typically serves just enterprise, but in our case would look at residents too. CFO is open to having conversation around downstream revenue sharing, as well.</p> <p>CFO would provide a turn-key solution with anticipated rollout taking between 14 months and 19 months, with almost guaranteed access to broadband within 2 years of construction starting.</p>
3C Information Solutions	Jay Candy	Yes	<p>Mr. Candy expressed genuine interest during conversations with Administration. 3CIS maintains several projects in Alberta providing triple play services (phone, internet, TV). They are open to discussing revenue-sharing, as well. Like CCI and CFO, they would provide turn-key solution.</p>
Lightcore	Lance Douglas	No EOI received	<p>Over the phone, Lance mentioned interest in helping Council de-risk the project, by proposing to see if Council would be willing to purchase the network from them once penetration targets were met. This would cost the Town much more, due to value having been added to the network by this point. Lightcore is interested in working with nearby communities to see about expanding, however they did mention the market is rather small.</p> <p>Note that this company was contacted later than the others and was offered the opportunity to submit their EOI by May 15 (extended from May 1). As of the time of writing this report, no EOI in writing has been received.</p>
Shaw Communications	Ian Phillips	No	<p>All capital focused on Freedom Mobile rollout. No timeline for potential investment into Sundre given. Noted that Sundre is far from their existing network.</p>
Telus	Michael Rhiness	No	<p>No reply to email seeking expression of interest.</p>
O-Net	Chris Thompson	Maybe	<p>Interested only if a partnership is possible with the Town, as was previously being negotiated.</p>

Axia Connect	John Reid	Maybe	<p>Axia expressed an interest in deployment, however they have still been unable to provide a commitment on timeline. Axia is still waiting for the province's decision about control of the SuperNet. Before making any commitment, Axia would like 30% of residents in Town to submit an expression of interest to them first, by completing a form online by visiting <a href="http://www.axia.com/alberta">http://www.axia.com/alberta</a>.</p>
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**Private and Confidential**

**May 23, 2018**

Jonathan Allen  
Economic Development Officer  
Town of Sundre  
717 Main Ave West  
Box 420  
Sundre, AB T0M 1X0

**Expression of Interest – Fibre Optic Deployment for the Town of Sundre**

Dear Mr. Allen

Further to our discussions and your request for Expressions on Interest dated April 25, 2018, I would like to advise you that Corridor Communications Inc. is interested in engaging with the Town of Sundre to bring your goal of leading edge broadband connectivity to the Town.

Corridor Communications Inc.'s corporate vision is to *POWER UNDERSERVED COMMUNITIES TO THEIR POTENTIAL—by connecting them to the world via the Internet and enabling their long-term sustainability and viability*. Our company was founded on the belief that without broadband connectivity, communities will not be able to survive without access to reliable and fast internet connections to allow them to engage in today's globalized marketplace. Since our inception in 2008, we have worked tirelessly to bring quality internet to underserved and unserved communities across Alberta. Under our brands of CCI Wireless and CCI Wired, we currently maintain a hybrid wireless and wired network across Alberta that covers over 110,000 households and businesses, all of which are in rural Alberta. Corridor Communications Inc. was born out of the cooperative movement and is owned by thirteen gas cooperatives, one rural electrification association, and two municipalities, ensuring our focus is entirely on providing high quality service where others can not or will not.

With regards to broadband connectivity for the Town of Sundre, it is our intention to design, build, and maintain a gigabit passive optical network within the town boundary to offer leading edge service to all residential and commercial properties. Our expectation is that the planning and design phase of the network will take the balance of 2018, with the build commencing in 2019, culminating with service being offered by mid to late 2019. It is also our expectation that Corridor Communications Inc. will not require any monetary contribution from the Town of Sundre to facilitate the network.

**CCI Wireless**

Corridor Communications, Inc.  
#137, 465 Aviation Road NE  
Calgary, AB T2E 7H8



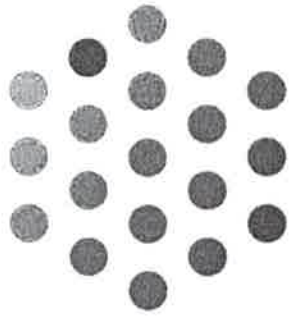
cciwireless.ca  
customercare@cciwireless.ca  
1-888-240-2224  
@CCI Wireless

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Corridor Communications Inc. would welcome the opportunity to collaborate with the Town of Sundre in terms of planning, permitting, and marketing of the project to ensure we minimize disruption to the town residents and businesses during the process, while maximizing the subscription to the network by those same residents and businesses. Once our planning phase is complete in the next couple of months, I would expect Corridor Communications Inc. would seek to sign a Memorandum of Understanding with the Town of Sundre clarifying our roles and areas of collaboration in the project.

Sincerely,

Jordan Young  
Chief Executive Officer  
Corridor Communications Inc.



# CANADIAN

## FIBER OPTICS

Town of Sundre  
Expression of Interest  
May 15, 2018

Mike Stelk  
403-585-7288  
[mike@canadianfiberoptics.ca](mailto:mike@canadianfiberoptics.ca)

Dear Jonathan,

Please accept this submission as a formal expression of interest for Canadian Fiber Optics (CFOC) to develop a Fibre to the Premise network for the Town of Sundre.

The scope would be to deploy a fibre optic network within town limits to service residents with a triple play service (Internet, TV and VoIP) up to 10 Gigabit per second speeds. Businesses would have access to enterprise class services that would include internet and MPLS services up to 10 Gigabits per second. These services would be competitively priced equal to or less than current market pricing for the Alberta market.

#### Timeline for Deployment

- 2 Months – Planning and Permitting: This would include the start up of the marketing of the network launch and pre-orders for services.
- 2 Months – Network Design and Engineering including utility pole engineering study.
- 5 Months – In ground fibre construction and Pole make ready for aerial fibre deployment.
- 2 Months – Aerial fibre deployment, acceptance testing and network electronics deployment.
- 3 Months – Fibre drops to the premise and segment light ups.

The 14-month timeline for complete network deployment would be during summer construction season and would shut down for winter so would take approximately 19 months of contiguous time to deploy.

The CFOC fibre to the premise network would be based on an active ethernet design residents, the town and businesses would have services within two years of construction start.

CFOC would have the following caveats around initiating the build:

1. Town participation in marketing the build and services.
2. 33% of residents giving non-binding pre-orders for the services.
3. Town cooperation in permitting.

Canadian Fiber Optics, a provider of fiber optic and wireless telecommunications infrastructure and industry leading connectivity and technology solutions in Alberta for Municipalities.

Decades of experience in fiber and wireless construction, telecom engineering, connectivity and technology solutions. Canadian Fiber Optics can provide a variety of network connectivity options in rural markets where it is difficult to find reliable, scalable and affordable solutions. Canadian Fiber Optics in a network infrastructure company with the ability to design, build, and maintain turnkey wireless and fiber solutions for counties and municipalities.

Thank You,

Mike Stelck  
VP Business Development





Jon Allan &lt;jon.a@sundre.com&gt;

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## Request for Expression of Interest

---

**John Reid** <John.Reid@axia.com>

1 May 2018 at 17:43

To: Jon Allan &lt;jon.a@sundre.com&gt;

Dear Jon,

Thank you for your April 10th email inviting Axia to submit expression of interest to a fibre optic broadband network investment in the Town of Sundre. We recognize the significant time and research Sundre has put into investigating fibre optic infrastructure and are glad to be considered as a potential partner in the community.

At this time, Axia is happy to provide the opportunity for Sundre residents to submit Expressions of Interest (EOI) online at [www.axia.com/alberta](http://www.axia.com/alberta). If 30% of residents submit EOI's we will evaluate the Town for a Fibre To The Premise (FTTP), home-run, fibre optic broadband network with no capital investment from Sundre. With such strong response from Sundre residents in previous consultation, I'm sure that 30% would come quite quickly.

Axia is actively seeking communities that could be included in our 2019 construction season start.

I recognize that Sundre is soliciting interest from multiple companies and may have follow up questions. I'm happy to make myself available for further clarification at any time.

Sincerely,

**John Reid**

Manager, Residential Services South

C +1 403 540 8854 / [john.reid@axia.com](mailto:john.reid@axia.com)

110, 220 – 12 Ave SW, Calgary, AB, T2R 0E9

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**From:** Jonathan Allan <jon.a@sundre.com>**Date:** Tuesday, April 17, 2018 at 11:42 AM

[Quoted text hidden]

[Quoted text hidden]



**COUNCIL DATE: May 28, 2018**

**SUBJECT: Alberta Police Act Working Group**

**ORIGINATING DEPARTMENT: Legislative Services**

**AGENDA ITEM: 10.2**

**BACKGROUND/PROPOSAL:**

During the Regular Council Meeting of May 14, 2018, and at Council's request, this topic is tabled for discussion during the May 28, 2018 Regular Council Meeting.



## REQUEST FOR DECISION

**COUNCIL DATE**                **MAY 28, 2108**  
**SUBJECT:**                    **ANNUAL INTERNAL REVIEW-SAFETY CODES**  
**REPORT WRITER:**        **CHIEF ADMINISTRATIVE OFFICER**  
**AGENDA ITEM:**           **11.1**

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### **BACKGROUND/PROPOSAL:**

In addition to all of the planning and development related functions, the Planning and Development Department also processes and issues plumbing, gas, electrical and building permits, which we are authorized to issue under the Town's Quality Management Plan (QMP). One of the mandatory conditions of our accreditation is an annual internal review of our files.

### **DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

See attached Report

### **MOTION:**

That Council approve the results of the 2016 annual internal review for the plumbing, gas, electric and building permit for the Town of Sundre as presented.

That Council approve the results of the 2017 annual internal review for the plumbing, gas, electric and building permit for the Town of Sundre as presented.

Date Reviewed: <u>May 22, 2018</u> CAO: <u>Donna Nelson</u>
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## REPORT TO COUNCIL

**COUNCIL DATE**            **MAY 28, 2108**

**SUBJECT:**                **ANNUAL INTERNAL REVIEW-SAFETY CODES**

**REPORT WRITER:**       **CHIEF ADMINISTRATIVE OFFICER**

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### **BACKGROUND/PROPOSAL:**

In addition to all of the planning and development related functions, the Planning and Development Department also processes and issues plumbing, gas, electrical and building permits, which we are authorized to issue under the Town's Quality Management Plan (QMP). One of the mandatory conditions of our accreditation is an annual internal review of our files.

### **DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

The Minister of Alberta Municipal Affairs is ultimately responsible for the delivery of safety services in the province. The Minister can delegate this responsibility to municipalities, regional services commissions, and corporations that are interested in administering the safety codes system through the Safety Codes Council. Additionally, agencies can become accredited to provide services under the Act to provide services to municipalities, regional services commissions, corporations, or the Government of Alberta. The Town of Sundre does not employ its own safety codes officers, we contract with an agency to provide inspection services under the disciplines we are accredited for.

To become accredited means to be delegated the authority and responsibility to administer safety codes including the issue of permits and inspection of work performed in the disciplines and jurisdiction we are accredited under. Accreditation is voluntary. Accredited organizations are those that want to take responsibility for delivering safety services in their own jurisdiction on behalf of the Minister and the Safety Codes Council. As an accredited municipality, we are required to follow a Quality Management Plan, or a QMP.

A Quality Management Plan (QMP) is a document in which an organization (e.g. municipality, regional services commission, corporation, agency) describes the disciplines (or parts of disciplines) and extent of safety services it intends to provide when it becomes accredited.

A QMP consists of the following:

- details of the discipline(s) and the components of the *Safety Codes Act* the organization seeks to administer;
- a statement committing senior management to the plan, (QMP Manager)
- an organizational chart outlining operational structures and reporting responsibilities;

- an outline of safety policies and standards, and the process for ensuring compliance, e.g., the number of inspections and at what stages, plans review (if applicable), verification of compliance, resolution of non-compliance (variances and orders);
- a strategy that ensures the ability of a Safety Codes Officer to make decisions without undue influence from management or elected officials; and
- a strategy that prohibits persons from participating in design, construction or installation activities for projects for which they are involved in compliance monitoring.

As part of their Quality Management Plan (QMP), Accredited organizations are required to submit an Annual Internal Review to the Safety Codes Council and the Administrator of Accreditation.

On May 9, 2018, staff conducted internal reviews of the following disciplines, for 2016 and 2017:

- Building,
- plumbing,
- gas, and
- electric.

The staff members participating in the review were Linda Nelson, CAO and QMP Manager, and Chris Albert, Acting Director of Corporate Services. The Development Officer, Betty Ann Fountain, was in attendance to present the files selected for review.

A total of 10 permit files for each discipline were presented, and the QMP Manager randomly selected files from each discipline from the files presented. The internal audit consisted of a review of the Town's newly adopted QMP, and a comparison of the requirements of the QMP against each permit issued under the disciplines.

### **CONCLUSION**

The results of the annual internal review for 2016 and 2017 are attached for Council's review and approval.

### **MOTION:**

That Council approve the results of the 2016 annual internal review for the plumbing, gas, electric and building permit for the Town of Sundre as presented.

That Council approve the results of the 2017 annual internal review for the plumbing, gas, electric and building permit for the Town of Sundre as presented.

Linda Nelson, CLGM, CTAJ, EMR  
Chief Administrative Officer

Date Reviewed: May 22, 2018 CAO: Linda Nelson



## 2017 Annual Internal Review

Accredited Municipalities

The information provided on this form addresses the mandatory requirement to provide an **Annual Internal Review** to the Safety Codes Council and the Administrator of Accreditation.

### General Information

Municipal Name: TOWN OF SUNDRE

Accreditation  
ID: M000317

Review  
Date: May 9, 2018

Population  
Size: 2,729

# Permits  
Sold: 88

### QMP Information

Contact Name: LINDA NELSON

Title: CHIEF ADMINISTRATIVE OFFICER

*(Person responsible for QMP)*

Accreditation Date: SEPT. 12, 2017

QMP Date: FEB. 22, 2018

Accredited disciplines: Building: ☒ Electrical: ☒ Gas: ☒ Plumbing: ☒ Fire: ☐  
*(Select applicable disciplines)*

### Agency

Does the municipality use an Agency? Yes: ☒ No: ☐

If so, which agency? SUPERIOR SAFETY CODES INC.

Is there a signed contract with the Agency? Yes: ☒ No: ☐

Is there a regular agency monitoring program in place? Yes: ☒ No: ☐

How satisfied are you with the agency's services? Satisfied: ☒ Not Satisfied: ☐

### Records Management

Do you keep a list your Safety Codes Officer's certification and designation of powers? Yes: ☒ No: ☐

Do you maintain a list of staff and Safety Codes Officer QMP Training? Yes: ☒ No: ☐

Please provide a list of all safety codes officers holding a designation of powers on a separate page.

### Orders

Number of Orders issued by discipline:

Building: 0 Electrical: 0 Gas: 0 Plumbing: 0 Fire: 0

Are there outstanding Orders? Yes: ☐ No: ☒ Number of outstanding orders: 0

Main reason(s) for outstanding orders: 0







## Variances

Number of Variances issued by discipline:

Building: 0 Electrical: 0 Gas: 0 Plumbing: 0 Fire:

Main reason(s) for variances:

## Plans

Were any plans reviewed? Yes: ☒ No: ☐

If no, please explain:

Is there a report? Yes: ☒ No: ☐

Is there evidence of follow up to items requiring correction? Yes: No:

## Inspections

	Building	Electrical	Gas	Plumbing	Fire
Was the SCO's certification level appropriate?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Were inspections completed within the time frame?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Was the minimum number of inspections completed?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Any noted deficiencies on inspection?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Any noted deficiencies on inspection that were not followed up?	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Were there any unsafe conditions not followed up?	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>

## File Closure

	Building	Electrical	Gas	Plumbing	Fire
Are PSR's used to close files?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Does the Organization follow their process to close files?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>





### Compliance Findings

**Please provide the following information on a separate page:**

- Any issues to be noted with respect to the accreditation?
- What were the successes?
- Any areas requiring improvement, if so what would the method be to achieve improvement/correction?
- General comments

### Acknowledgement and Signature

**Signed by:** \_\_\_\_\_

*(Person responsible for QMP)*

**Date:** \_\_\_\_\_

**Email:** linda.n@sundre.com

**Note:** This information is being collected for the purposes of administering and monitoring organizations accredited under the Safety Codes Act. The information collected will be managed in compliance with sections 33, 39 and 40 of the Freedom of Information and Protection of Privacy Act and in accordance with the policies, practices and procedures of the Safety Codes Council. Questions about the collection and use of this information can be directed to the Safety Codes Council at 780-413-0099, or toll-free at 1-888-413-0099.

### Council Review and Sign-off

**Signed by:** \_\_\_\_\_

**Date:** \_\_\_\_\_





The information provided on this form addresses the mandatory requirement to provide an **Annual Internal Review** to the Safety Codes Council and the Administrator of Accreditation.

### General Information

Municipal Name: TOWN OF SUNDRE

Accreditation  
ID: M000317

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Date: May 9, 2018

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### QMP Information

Contact Name: LINDA NELSON

(Person responsible for QMP)

Title: CHIEF ADMINISTRATIVE OFFICER

Accreditation Date: SEPT. 12, 2017

QMP Date: FEB. 22, 2018

Accredited disciplines: Building: ☒ Electrical: ☒ Gas: ☒ Plumbing: ☒ Fire: ☐  
(Select applicable disciplines)

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Does the municipality use an Agency? Yes: ☒ No: ☐

If so, which agency? SUPERIOR SAFETY CODES INC.

Is there a signed contract with the Agency? Yes: ☒ No: ☐

Is there a regular agency monitoring program in place? Yes: ☒ No: ☐

How satisfied are you with the agency's services? Satisfied: ☒ Not Satisfied: ☐

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Do you keep a list your Safety Codes Officer's certification and designation of powers? Yes: ☒ No: ☐

Do you maintain a list of staff and Safety Codes Officer QMP Training? Yes: ☒ No: ☐

Please provide a list of all safety codes officers holding a designation of powers on a separate page.

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Number of Orders issued by discipline:

Building: 0 Electrical: 0 Gas: 0 Plumbing: 0 Fire: 0

Are there outstanding Orders? Yes: ☐ No: ☒ Number of outstanding orders: 0

Main reason(s) for outstanding orders:





### Variances

Number of Variances issued by discipline:

Building: 0 Electrical: 0 Gas: 0 Plumbing: 0 Fire: 0

Main reason(s) for variances: \_\_\_\_\_

### Plans

Were any plans reviewed? Yes: ☒ No: ☐

If no, please explain: \_\_\_\_\_

Is there a report? Yes: ☒ No: ☐

Is there evidence of follow up to items requiring correction? Yes: ☐ No: ☐

### Inspections

	Building	Electrical	Gas	Plumbing	Fire
Was the SCO's certification level appropriate?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Were inspections completed within the time frame?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Was the minimum number of inspections completed?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Any noted deficiencies on inspection?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Any noted deficiencies on inspection that were not followed up?	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Were there any unsafe conditions not followed up?	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>

### File Closure

	Building	Electrical	Gas	Plumbing	Fire
Are PSR's used to close files?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>
Does the Organization follow their process to close files?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>	Yes: <input type="checkbox"/> No: <input type="checkbox"/>







### Compliance Findings

Please provide the following information on a separate page:

- Any issues to be noted with respect to the accreditation?
- What were the successes?
- Any areas requiring improvement, if so what would the method be to achieve improvement/correction?
- General comments

### Acknowledgement and Signature

Signed by: \_\_\_\_\_

*(Person responsible for QMP)*

Date: \_\_\_\_\_

Email: linda.n@sundre.com

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### Council Review and Sign-off

Signed by: \_\_\_\_\_

Date: \_\_\_\_\_





## REQUEST FOR DECISION

**COUNCIL DATE:** May 28, 2018

**SUBJECT:** Upcoming Revisions to Land Use Bylaw 705 – Legalization of Cannabis

**ORIGINATING DEPARTMENT:** PLANNING & DEVELOPMENT

**AGENDA ITEM:** 11.2

### **BACKGROUND/PROPOSAL:**

The Administration is conducting research for a Land Use Bylaw Amendment to address the legalization of cannabis. As Council is aware, the Federal Government is committed to implementing a regulatory framework for the production, distribution, sale, cultivation, and possession of cannabis across Canada later this year. This will be done through Bill C-45 (*Cannabis Act*) and Bill C-46 (Amendments to the *Criminal Code*). Through this Federal legislation, Provincial Governments have been delegated the authority to license and oversee the distribution and sale of cannabis, subject to the minimum federal conditions. This has significant implications for local land use regulation, business regulation and licensing, and the regulation of public consumption and personal cultivation of cannabis.

### **DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:**

In response to the Federal directive, the Province of Alberta has implemented:

1. Bill 26 (*An Act to Control and Regulate Cannabis*) will give the Alberta Gaming and Liquor Commission authority for retail licensing, online sales, and restrictions on youth possession and public consumption.
2. Bill 29 (*An Act to Reduce Cannabis and Alcohol Impaired Driving*) addresses drug-impaired driving and establishes zero tolerance for those on graduated licences.

The Town will be required to amend its Land Use Bylaw to establish where cannabis production facilities and the retail distribution of cannabis can occur, subject to the Provincial framework. The Province has established under Bill 26 that a Cannabis Store must be a minimum of 100 metres from provincial health care facilities, schools and municipal and school reserve parcels. A municipality, in its land use bylaw, can vary these requirements and set parameters for other uses such as day care facilities etc.

Inclusion of "Cannabis Store" and "Cannabis Production Facility" will have benefit to the municipality. It provides local controlled establishment of Uses in the community through the permitting process, in addition to requiring provincial and federal licences to produce and sell. It also provides opportunity for economic development and increased tax base.

Over the next month, the Administration will be preparing a land use bylaw amendment for public input and discussion, prior to introducing a Bylaw for first reading and Public Hearing. The amendment will allow for community discussion and input on location for these facilities.

### **COSTS/SOURCE OF FUNDING:**

N/A

### **MOTION:**

That Council receive this report as information.

### **ATTACHMENTS:**

None

Date Reviewed:

May 24, 2018

CAO:

el lb per L. Nelson



**COUNCIL DATE: May 28, 2018**

**SUBJECT: Committee of the Whole**

**ORIGINATING DEPARTMENT: Legislative Services**

**AGENDA ITEM: 12.1 and 12.2**

**BACKGROUND/PROPOSAL:**

Council to meet in *Committee of the Whole* to discuss the following:

12.1 Recycle Centre

12.2 Sundre Daycare



**COUNCIL DATE: May 28, 2018**

**SUBJECT: Departmental Reports – April 2018**

**ORIGINATING DEPARTMENT: Legislative Services**

**AGENDA ITEM: 13.1**

**BACKGROUND/PROPOSAL:**

Monthly Departmental Reports.

There are no reports from Finance and Community Services for the month of April 2018.



## DEPARTMENTAL REPORT

**DEPARTMENT:** Economic Development and Communications  
**SUBMITTED BY:** Jonathan Allan  
**DATE:** May 7, 2018  
**FOR MONTH OF:** April 2018

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**NOTE:** During this month, Economic Development Officer was away from office on emergency operations centre training and first aid training for several days.

### **TOPIC # 1:** Community Development, Business Development and Vacancy Rates

#### **ISSUES/UPDATE:**

- April C1 downtown vacancy: 7.9% (New information received on total number of units available affecting rates moving forward).
- Greater Downtown vacancy: 8.8%.
- Worked further on [www.GrowSundre.com](http://www.GrowSundre.com) economic development website with regional partners and LocalIntel website company. (also accessed by [www.sundre.ecdev.org](http://www.sundre.ecdev.org)). Site is still in Beta mode, with several functionality issues being worked out. It will finally "Go Live" in May.
- Visited several businesses that employ Sundre residents in Mountain View County industrial park, in partnership with MVC's economic development officer, to gauge industrial activity and business health in nearby industrial area.
- Continued working with Mountain View County and area communities toward creation of investment attraction materials, including video.
- Corresponded with site selector about industrial opportunity.
- Toured potential retail franchise store owner around Sundre for consideration of future investment.

### **TOPIC # 2:** Tourism and Advertising

#### **ISSUES/UPDATE:**

- Travel Alberta informed us they are increasing their Cooperative Marketing Grant to the Town by about \$8,000, from about \$30,000 to over \$38,000, to help pay for new marketing materials and to develop an improved destination brand.
  - o As noted last month, #ExploreSundre campaign has been underway now for 3 years, using the same ad content and photographs, etc. 2018 will be a reorganization year focused on generating more ad content and assets, with less spent on straight advertising. This will place us in a position of strength for future years.
- Assisted Ride to Conquer Cancer to solve itinerary and route issues to help make their decision easier about coming to Sundre.
- Volunteered at Canadian 3D Indoor Archery Championship, which was a great success. Kudos are given to Town staff (Linda, Betty Ann and Community Services), who deftly assisted with putting on the event.

### **TOPIC # 3: Broadband Development**

#### **ISSUES/UPDATE:**

- Corresponded with multiple companies about investing privately into Sundre, including Shaw, Telus, O-Net and Axia. Provided these companies until May 1 to submit an Expression of Interest on investing into Sundre.
- Later in April, corresponded with several new businesses including Lightcore, Canadian Fibre Optics, and CCI Wireless. These companies were given until May 15 to submit an EOI.
- Report to Council expected to be delivered May 28.

### **TOPIC # 4: Other Projects**

#### **ISSUES/UPDATE:**

- Worked with Community Services, West Fraser and Home Hardware to try and develop a materials plan to develop Gazebo.
- Met with Campus Alberta Central about development of a post-secondary Education Centre; included meetings with GNP and Community Services. A proposal about having post-secondary presence must now be developed and submitted.
- Peeling of way-finding signs installed in 2016 has been found and warranty discussions occurred with supplier.

### **TOPIC # 5: Committees, Meetings, Conferences and Professional Development**

#### **ISSUES/UPDATE:**

- Met with Central Alberta Economic Partnership in Red Deer.
- Attended two-day All Hazard incident command training, as part of leadership training for emergency operations centres.

- Attended two-day first aid training in Olds.
- Met with Assistant Deputy Minister of Economic Development.
- Met with new President of Chamber of Commerce to discuss ways to continue working together; discuss Visitor Information Centre.
- Met with regional economic development partners, including Access Prosperity to discuss foreign direct investment opportunities. A scheduled visit to Sundre by AP is in the works.
- Downtown Area Revitalization Committee (DARC) met and approved SEDIF grant for **Great Bearberry Duck Race**, happening July 14, 2018.

## TOPIC # 6: Communications

### ISSUES/UPDATE:

- Nearly completed RFP to develop new Municipal website, Mobile application and Tourism website. RFP to be issued beginning of May.
- New social media posting request document created and distributed to SLT members, to help manage and organize online Town communications (social media and website).
- Issued monthly email update to approx. 400 people.
- Wrote Eye on the Economy column in Sundre Round Up on significance of Candre facility.
- Created new 'Sundre Clean Up' communications campaign, being implemented by Communications and Administrative Assistant (Chelsea), to assist the Downtown Area Revitalization Committee promote:
  - Communities in Bloom
  - Sundre Spring Clean (with May Queen)
  - Anti-Littering





## DEPARTMENTAL REPORT

**DEPARTMENT:** Emergency Management  
**SUBMITTED BY:** Kevin  
**DATE:** May 14, 2018  
**FOR MONTH OF:** April 2018

### **Brief Outlines Please**

---

#### **TOPIC #1:**

CRESS Training

#### **ISSUES:**

Kevin attended the Central Region Emergency Social Services Training.

#### **RESOLUTIONS/SUCSESSES:**

#### **TOPIC #2:**

New Message Board Trailer

#### **ISSUES:**

One of the new Message Board Trailers has arrived. This board can be used in a number of applications and in different departments. It has been acquired to be used in the event of evacuations etc.

## **RESOLUTIONS/SUCCESSES:**

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### **TOPIC # 3**

Snow Pack and Flood Hazard

### **ISSUES:**

Updates provided to council on the Snow Pack and River Flows.

## **RESOLUTIONS/SUCCESSES:**

### **TOPIC # 4**

EM Committee Meeting

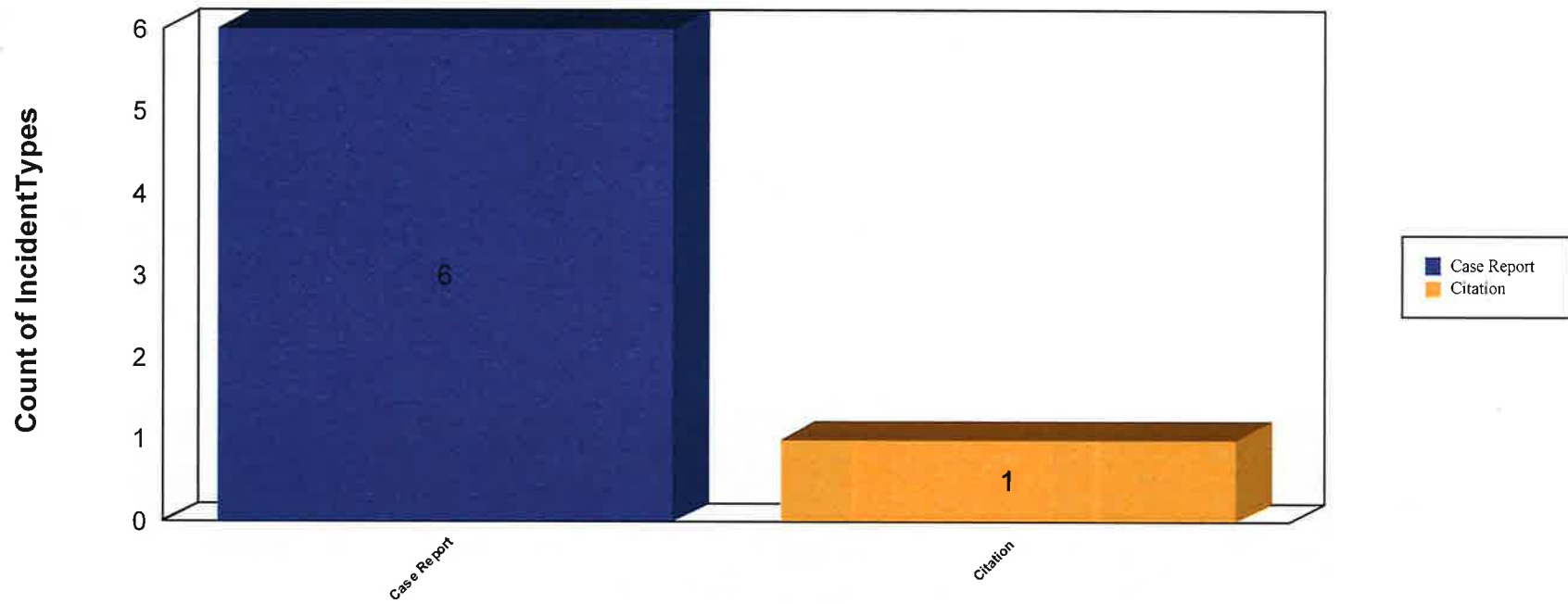
### **ISSUES:**

2nd Meeting of the year for the EM Committee.

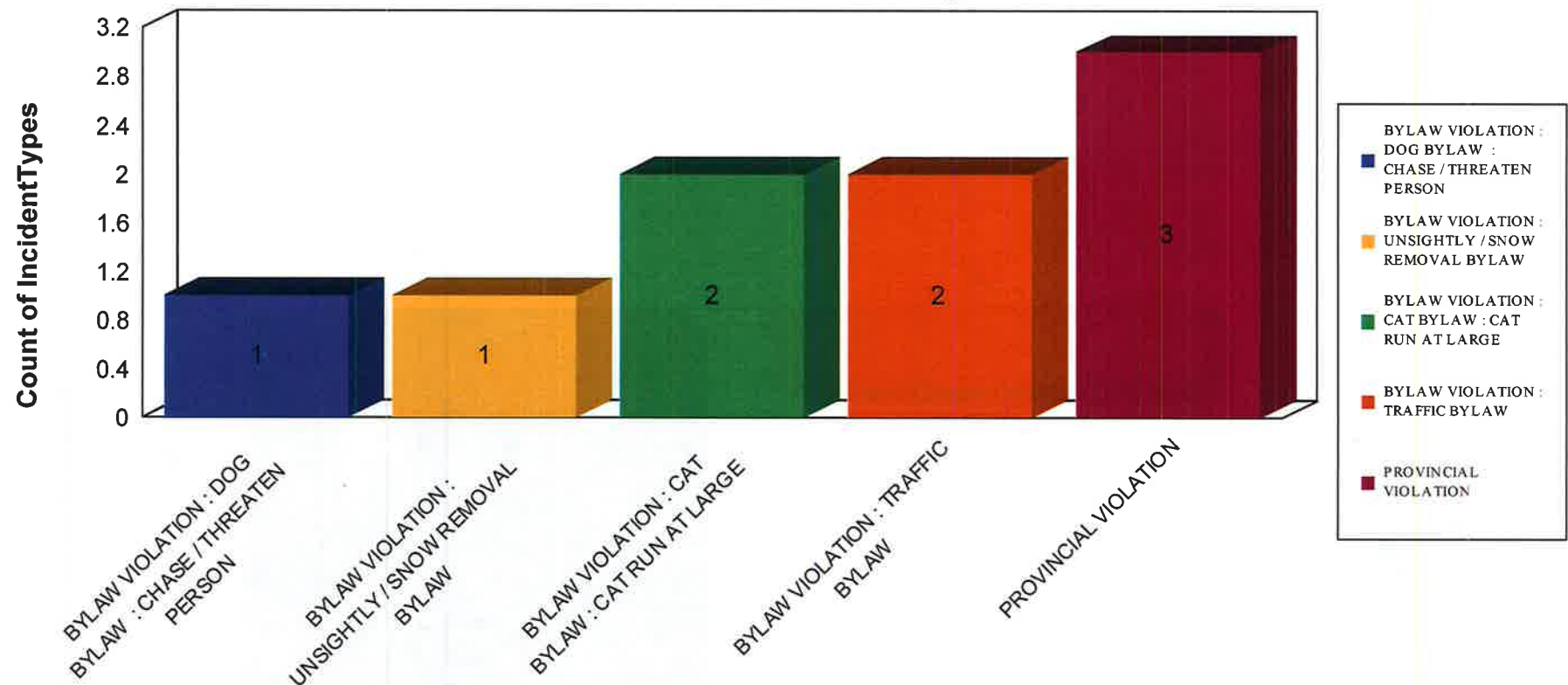
## Town of Sundre

Statistics from: 4/1/2018 12:00:00AM to 4/30/2018 11:59:00PM

### Count of Reports Completed



## Count of Incident Types



### BYLAW VIOLATION : DOG BYLAW : CHASE / THREATEN PERSON

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report TOWN OF SUNDRE : NORTH WEST	AC20180409-000009	BYLAW VIOLATION : DOG BYLAW : CHASE / THREATEN PERSON	JANE FINNEY	2018/04/09 0937

Specific Location  
265 4TH STREET NW

Report Synopsis : DOGS AT LARGE/CHASE PERSON/CHASE DEER

11.11% # of Reports: 1 Case Report BYLAW VIOLATION : DOG BYLAW : CHASE / THREATEN PERSON

**BYLAW VIOLATION : UNSIGHTLY / SNOW REMOVAL BYLAW**

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report TOWN OF SUNDRE : NORTH WEST	20180430-000028	BYLAW VIOLATION : UNSIGHTLY / SNOW REMOVAL BYLAW	KEVIN HEEREMA	2018/04/30 1345

Specific Location  
19, 402 - 4 ST NW

Report Synopsis : COMPLAINT: UNSIGHTLY PROPERTY

11.11% # of Reports: 1 Case Report BYLAW VIOLATION : UNSIGHTLY / SNOW REMOVAL BYLAW

**BYLAW VIOLATION : CAT BYLAW : CAT RUN AT LARGE**

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report TOWN OF SUNDRE : NORTH EAST	AC20180416-000010	BYLAW VIOLATION : CAT BYLAW : CAT RUN AT LARGE	KEVIN HEEREMA	2018/04/15 2300

Specific Location  
2 AVE AT 2ST NE

Report Synopsis : CAT RUN AT LARGE

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report TOWN OF SUNDRE : NORTH EAST	AC20180422-000011	BYLAW VIOLATION : CAT BYLAW : CAT RUN AT LARGE	JANE FINNEY	2018/04/18 1345

Specific Location  
614 1 STREET NE

Report Synopsis : CAT WANDERED INTO NEIGHBORS BASEMENT

22.22% # of Reports: 2 Case Report BYLAW VIOLATION : CAT BYLAW : CAT RUN AT LARGE

**BYLAW VIOLATION : TRAFFIC BYLAW**

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report TOWN OF SUNDRE : NORTH WEST	20180404-000026	BYLAW VIOLATION : TRAFFIC BYLAW	KEVIN HEEREMA	2018/04/02 1201

Specific Location  
500 BLOCK - 1 AVE NW

Report Synopsis : COMPLAINT: TRUCKS OFF TRUCK ROUTE

**Case Report**

TOWN OF SUNDRE : NORTH WEST

20180404-000026

BYLAW VIOLATION : TRAFFIC BYLAW

KEVIN HEEREMA

2018/04/02 1201

Specific Location

500 BLOCK - 1 AVE NW

Report Synopsis : COMPLAINT: TRUCKS OFF TRUCK ROUTE

22.22% # of Reports: 2 Case Report BYLAW VIOLATION : TRAFFIC BYLAW

**PROVINCIAL VIOLATION**LocationCase NumberIncident TypeOfficerDate**Case Report**

TOWN OF SUNDRE : NORTH WEST

20180404-000026

PROVINCIAL VIOLATION

KEVIN HEEREMA

2018/04/02 1201

Specific Location

500 BLOCK - 1 AVE NW

Report Synopsis : COMPLAINT: TRUCKS OFF TRUCK ROUTE**Case Report**

TOWN OF SUNDRE : CENTRE STREET

20180430-000027

PROVINCIAL VIOLATION

KEVIN HEEREMA

2018/04/27 1145

Specific Location

200 BLOCK OF CENTRE ST NORTH

Report Synopsis : COMPLAINT: SPEEDING. LOCATION OF SCHOOL ZONE SIGNS**Case Report**

TOWN OF SUNDRE : CENTRE STREET

20180430-000027

PROVINCIAL VIOLATION

KEVIN HEEREMA

2018/04/27 1145

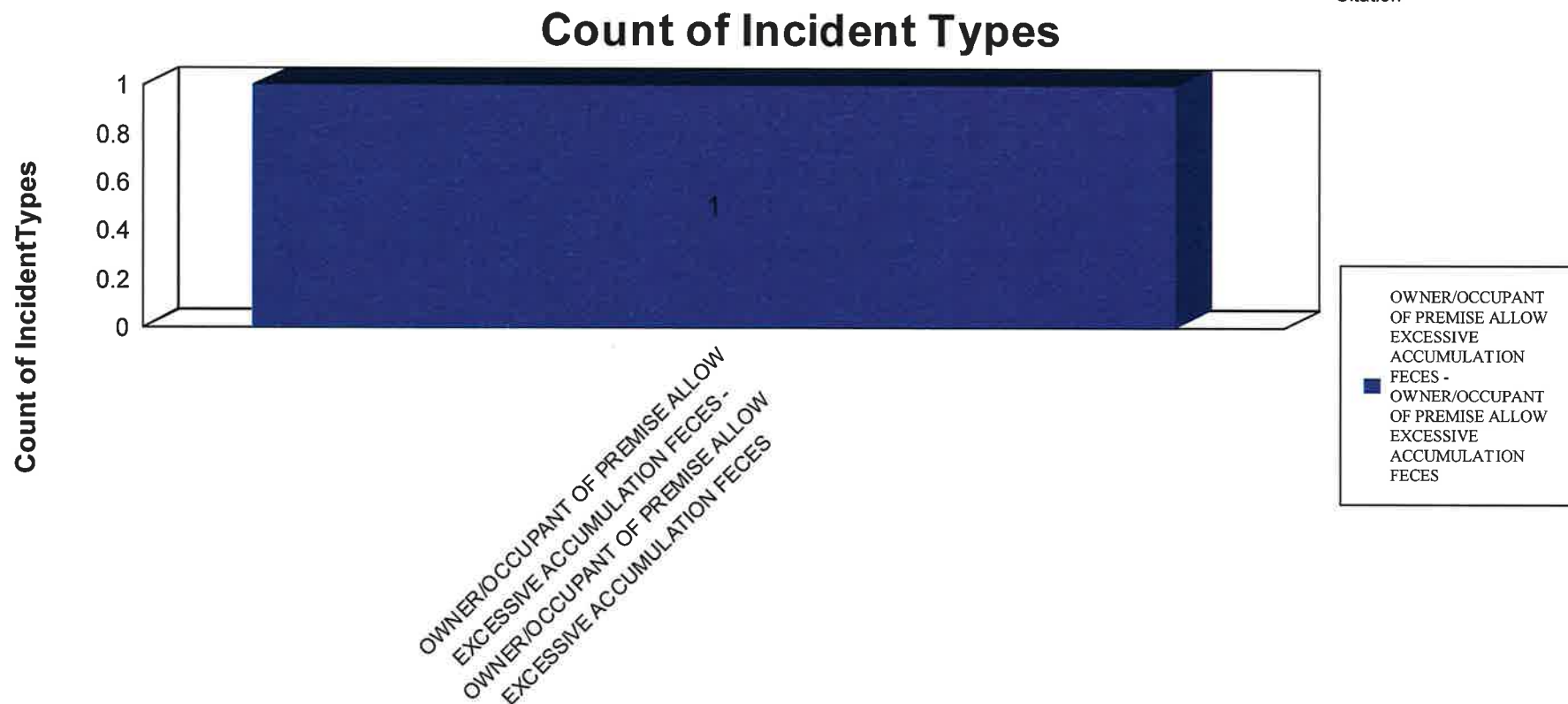
Specific Location

200 BLOCK OF CENTRE ST NORTH

Report Synopsis : COMPLAINT: SPEEDING. LOCATION OF SCHOOL ZONE SIGNS

33.33% # of Reports: 3 Case Report PROVINCIAL VIOLATION

**Grand Total: 100.00% Total # of Incident Types Reported: 9 Total # of Reports: 6**



**OWNER/OCCUPANT OF PREMISE ALLOW EXCESSIVE ACCUMULATION FECES - OWNER/OCCUPANT OF PREMISE ALLOW  
EXCESSIVE ACCUMULATION FECES**

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Citation				
TOWN OF SUNDRE : NORTH EAST	A93124146R	OWNER/OCCUPANT OF PREMISE ALLOW EXCESSIVE ACCUMULATION FECES - OWNER/O CCUPANT OF PREMISE ALLOW EXCESSIVE ACCUMULATION FECES	KEVIN HEEREMA	2018/04/19 1102
<u>Specific Location</u>				
115 - 9 AVE NE				

100.00% # of Reports: 1 Citation OWNER/OCCUPANT OF PREMISE ALLOW EXCESSIVE ACCUMULATION FECES - OWNER/OCCUPANT OF PREMISE ALLOW EXCESSIVE ACCUMULATION FECES

**Grand Total: 100.00% Total # of Incident Types Reported: 1 Total # of Reports: 1**

Grand Total: 100.00% Total # of Incident Types Reported: 10





## DEPARTMENTAL REPORT

**DEPARTMENT: FIRE**

**SUBMITTED BY: Marty Butts / Patty LaPointe**

**DATE: May 23, 2018**

**FOR MONTH OF: April**

**Brief Outlines Please**

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### **TOPIC # 1:**

- ❖ **Total calls for April were 23**
- ❖ **Controlled burns were conducted around town with good feedback from the public, with the exception of a couple complaints. Will strive for better communication for future burns.**
- ❖ **Tri-Services Ball was a success. 159 attended and approximately \$12,000.00 raised to benefit Sundre Search and Rescue (SAR) Sundre Citizens on Patrol Assoc. (SCOPA) and Chinook Arch Victim Services.**
- ❖ **Alberta Fire Chief Conference is being held this weekend (May 27-30) in Edmonton. The Governor General will be presenting Exemplary Service Awards to 4 members of the Sundre Fire Department; 20 & 30 year Award to Chief Marty Butts; 20 year Awards to Deputy Chief Kevin Gamble; Captain Dave Bennett and Captain Rob Kibblewhite. Training Officer Rob McBride is also being recognized for 20 years, but unable to attend due to prior family commitment in New Brunswick.**



## DEPARTMENTAL REPORT

**DEPARTMENT:** Municipal Enforcement  
**SUBMITTED BY:** Kevin  
**DATE:** 2018-May-14  
**FOR MONTH OF:** April, 2018

### **Brief Outlines Please**

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#### **TOPIC #1:**

Sundre Rodeo and Parade

#### **ISSUES:**

Met with the Parade Committee to discuss logistics, route, parking and traffic.

#### **RESOLUTIONS/SUCCESSES:**

#### **TOPIC #2:**

Health and Safety Management Systems Training

#### **ISSUES:**

Attended 2 day OH&S training

## **RESOLUTIONS/SUCSESSES:**

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### **TOPIC # 3**

Alberta Association of Optometrists - Eyesafe Program

### **ISSUES:**

Discussed an eye wear program with a company rep. Info passed on to Dawn and Laurie.

## **RESOLUTIONS/SUCSESSES:**

Hwy 27 Roundabouts / Lane Markings

### **TOPIC # 4**

Discussion on appropriate markings for the roundabout section of Hwy 27, enforcement and rules. New information posted and an article in the local paper.

### **ISSUES:**



## DEPARTMENTAL REPORT

**DEPARTMENT: Operations**

**SUBMITTED BY: Jim Hall**

**DATE: May 24, 2018**

**FOR MONTH OF: April 2018**

### **Brief Outlines Please**

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#### **TOPIC # 1:**

##### **Sweeping:**

Roads department has commenced street sweeping for all priority roads. These would include Hwy 27 (paid back to the town) center street and all collector routes. Pot hole repairs are underway as well. Fleet maintenance has begun for the summer season equipment.

##### **ISSUES:**

Sweeping has to be properly planned for the issue of dust and visibility.

##### **RESOLUTIONS/SUCCESES:**

Operations utilizes the new water spray trailer pre soak roads for dust control.

#### **TOPIC # 2:**

##### **Safety:**

Hazard assessment training occurred with 4 staff attending a intensive 2 day training course to provide inspections of work sites and facilities.

### **ISSUES:**

Hazard identifications, incidents and confined space requirements are time consuming and require staff work time management to complete. While our staff members work safety (no major lost time) the documentation requirements are difficult to navigate.

### **RESOLUTIONS/SUCCESSSES:**

Most staff have extensive knowledge that is brought to the discussion and implementation of these requirements and a group effort to design and deploy the documents is occurring. Operations has many extremely hazardous duties and tasks and realize the importance of managing them.

### **TOPIC # 3:**

#### **Henderson Storm Water Drainage:**

This is a historical issue with highway 27 drainage flowing through private property.

### **ISSUES:**

As of the end of April the cost estimate has been received with planned drawings This will be added to the Spring workshop for discussion and direction.

### **RESOLUTIONS/SUCCESSSES:**

Discussions with Henderson's are ongoing at an operational level to attempt to alleviate storm water and the damage to the property. The pre design and costs are complete and if approved will alleviate the issue.

### **TOPIC # 4:**

#### **Lagoon Upgrade:**

Lagoon treatment, capacity and equipment upgrade project.

**ISSUES:**

The Quality Based Effluent Levels study has been received for review. Operations is in discussions with CIMA in regards to this file. It appears that the nitrogen treatment may have a heavy cost factor in the plans to stage the upgrades.

**RESOLUTIONS/SUCCESSSES:**

Operations is working on several maintenance tasks to increase treatment values and will provide feedback to CIMA.

**TOPIC # 5:****Gas department meters****ISSUES:**

The gas department has been busy completing meter change outs for government approval. They have a total of 290 to complete this year.

**RESOLUTIONS/SUCCESSSES:**

Due to the weather breaking this month it has been a slow start to these tasks. They will be ramping up efforts to keep on schedule.

**TOPIC # 6:****Water and wastewater leaks****ISSUES:**

Each year operations investigates leaks for our water and wastewater system. the leak rate is currently 8-9 l/sec.

**RESOLUTIONS/SUCCESSSES:**

Operations has identified 2 dig sites for repairs for the next month. There is an attempt to combined as many repairs to reduce contractor mobilization costs.



## DEPARTMENTAL REPORT

**DEPARTMENT:** Planning and Development  
**SUBMITTED BY:** Mike Marko, Director of Planning and  
Economic Development  
**DATE:** May 01, 2018  
**FOR MONTH OF:** April 2018

### Brief Outlines Please

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#### TOPIC # 1: Development and Building Permits Issued (April)

##### ISSUES:

- Development Permits – 1
- Building Permits – 3
- Electrical Permits – 0
- Gas Permits – 0
- Plumbing Permits – 0

##### RESOLUTIONS/SUCSESSES:

The Development Permit was issued for a Highway Commercial building improvement at 805 Main Ave. W. Building Permits were issued for a single detached dwelling, commercial improvement and RV Park guest cabin, for a total construction value of \$234,000.

## **TOPIC # 2: Land Use Bylaw Amendments and Update**

### **ISSUES:**

A Land Use Amendment application (Bylaw 2018-01) from Bridgewater Land Sundre I Ltd. (Sundre Hills) received first reading on April 23, 2018.

### **RESOLUTIONS/SUCCESSES:**

This Land Use Bylaw amendment from Urban Reserve (UR) District to General Residential (R-2) District will facilitate subdivision and residential development on 4.56 ha (11.27 ac) of land previously annexed by the Town for 56 semi-detached residential units.

## **TOPIC # 3: MGB Appeal (MVC Aggregate Resources Redesignation)**

### **ISSUES:**

On March 28, 2018, the Town of Sundre Council and Mountain View County Council approved the Airport Pit Intermunicipal Collaboration Agreement between the Town and the County. On April 12, 2018, the MGB was notified of this agreement and the Town's desire to withdraw the appeal.

### **RESOLUTIONS/SUCCESES:**

On April 16, 2018, the MGB provided written notification of its acceptance of the Town's withdrawal and closure of the intermunicipal dispute file. Conclusion of the intermunicipal dispute with the approval of the Airport Pit Intermunicipal Collaboration Agreement results in an agreement of cooperation and collaboration between the Town and County for further input into the planning, design and mitigation of the aggregate resource facility prior to submission of any development permit.



## **TOPIC # 4: Subdivision and Condominium Plans**

### **ISSUES:**

On April 3, 2018, the Town's Subdivision Authority endorsed an application for boundary adjustment for registration of the plan at the Land Titles Office.

The proposed subdivision application from Bridgewater Land I Sundre Ltd. (Sundre Hills) for a 56 unit bareland condominium plan was also under review.

### **RESOLUTIONS/SUCCESES:**

The registration at Land Titles Office of the revised boundary adjustment facilitates an industrial development interest (medical cannabis production facility) at this location.

The Sundre Hills subdivision application will go forward to the subdivision authority for consideration on May 14, 2018 together with the related redesignation application.

## **TOPIC # 5: Draft Parks, Open Space & Trails Plan**

### **ISSUES:**

The proposed Parks, Open Space and Trails Plan by L. A. West Landscape Architects was presented and approved by Council on April 9, 2018.

### **RESOLUTIONS/SUCCESES:**

The approval of the Parks, Open Space and Trails Plan provides policy guidance to administration, developers and the public for parks, open space and trails development, management and maintenance.

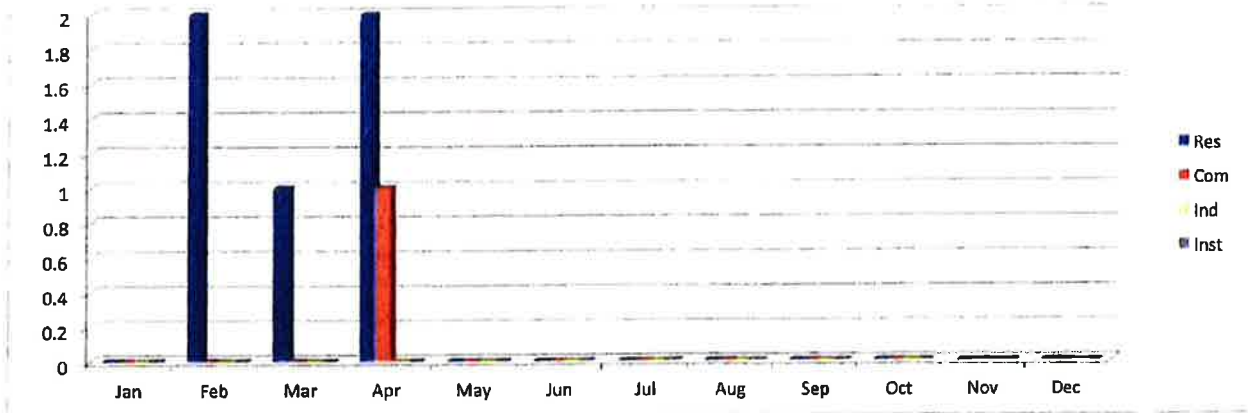
**LIST & PROVIDE ATTACHMENTS:**

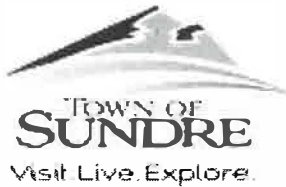
**(project documents/reports/graphs/correspondence)**

1. Monthly Building Report – April 2018

### MONTHLY BUILDING REPORT FOR THE MONTH OF APRIL 2018

	Apr-18			2018 Year To Date			2017 Year to Date		
	Dwelling	No. of	Building	Dwelling	No. of	Building	Dwelling	No. of	Building
	Units	Permits	Value	Units	Permits	Value	Units	Permits	Value
<b>RESIDENTIAL</b>									
Two-Storey	0	0	\$ -	0	0	\$ -	0	0	\$ -
Bungalows	1	1	\$ 200,000	1	1	\$ 200,000	0	0	\$ 0
Bi-Level				0	0	\$ -	0	0	\$ 0
Recreation Properties	0	0	\$ -	0	0	\$ 75,000	0	0	\$ -
Duplex/Semi Det.				0	0	\$ -	0	0	\$ 0
Multi-Family	0	0	\$ -	0	0	\$ -	0	0	\$ 0
Mobile Homes	0	0	\$ -	0	0	\$ -	0	0	\$ -
Accessory Buildings		1	\$ 4,000	0	1	\$ 4,000		1	\$ 30,000
Renovation/Addition		0	\$ -	2	2	\$ 4,700	0	6	\$ 27,000
<b>Sub-Total</b>	1	2	\$ 204,000	0	5	\$ 283,700	0	7	\$ 57,000
<b>COMMERCIAL</b>									
Building Starts		No. of	Building		No. of	Building		No. of	Building
Renovation/Addition		Permits	Value		Permits	Value		Permits	Value
		0	\$ -		0	\$ -		0	\$ -
		1	\$ 30,000		0	\$ 30,000		0	\$ -
		1	\$ 30,000		1	\$ 30,000		0	\$ -
<b>INDUSTRIAL</b>									
Building Starts		No. of	Building		No. of	Building		No. of	Building
Renovation/Addition		Permits	Value		Permits	Value		Permits	Value
					0	\$ -		0	\$ 0
					0	\$ -		0	\$ -
		0	\$ -		0	\$ -		0	\$ -
									0
<b>INSTITUTIONAL</b>									
Building Starts		No. of	Building		No. of	Building		No. of	Building
Renovation/Addition		Permits	Value		Permits	Value		Permits	Value
		0	\$ -		0	\$ -		0	\$ -
					0	\$ -		0	\$ 0
		0	\$ 0		0	\$ -		0	\$ -
<b>TOTAL</b>	Dwelling	No. of	Building	Dwelling	No. of	Building	Dwelling	No. of	Building
	Units	Permits	Value	Units	Permits	Value	Units	Permits	Value
	1	3	\$ 234,000	4	6	\$ 313,700	0	7	\$ 57,000





### **Notice of Motion - Procedure**

**Reference: Bylaw 14.17, Council Procedural Bylaw, Section 28.0**

**28.1 A Member wishing to introduce a new matter for consideration by Council may submit a Notice of Motion by following the procedure:**

**28.1.1 Prior to adjourning a regular Council meeting, a member may bring a notice of motion by reading into the minutes the Notice of Motion and providing the CAO with a written copy of the notice;**

**28.1.2 A Notice of Motion given at a regular Council meeting shall automatically appear on the agenda of the next regular Council meeting unless otherwise stated;**

**28.2 Council may on a two-thirds vote waive the requirement for Notice contained in subsection 25.1,**

**28.3 The CAO shall ensure that a Notice of Motion appears on the Agenda for the next regular meeting.**

**28.4 A Notice of Motion cannot be made at a Special Council meeting.**

**28.5 A motion on notice is not debatable until a Councillor moves the motion.**

### **Notice of Motion**

**I. Member bringing the Notice of Motion forward:**

**Deputy Mayor Cheri Funke**

**II. Meeting of Council (date): To be brought to Regular Council meeting May 28th, 2018**

**III. Subject of Motion and any proposed action:  
Sundre Recycling Center: 1) Options for the recycling center to include closure and relocation. 2) Costs associated with relocation, also**

*but not limited to*

**include options for where the funding will come from, for example Solid Waste Reserve, assistance from MVC as per Recycling Agreement**

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# *Didsbury and District Historical Society*



Box 1175 Didsbury, AB T0M 0W0 • (403) 335-9295 • [www.didsburymuseum.ca](http://www.didsburymuseum.ca)



Town of Sundre Mayor and Council:

As part of the Mountain View Arts Festival (September 7 & 8, 2018) the Didsbury Museum will be celebrating Harvest Time. We are planning a contest for creative people who want to display a scarecrow or character at the Museum.

There will be 6 categories: Children under 12, Students 12 & over, Family, Individual adult, Organization & Business. Each category winner will win \$50.00.

**For Fun! There is a special category for the municipalities in Mountain View County and the County itself!**

For the past two years the Town of Olds has won this category. In 2017 they entered a scarecrow farmer with a curly tailed pig. It was super! In 2016 they created a pumpkin head scarecrow pushing a wheelbarrow full of pumpkins.

I am confident that the other Municipalities and the County can be even more creative with their entries.

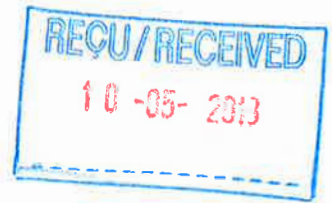
Please consider entering our event and bringing your scarecrow to the Didsbury Museum during the week of Tuesday, September 4 to Thursday September 6 and erect them on our front lawn.

The volunteers and staff at the Museum are looking forward to a fun weekend during the Mountain View Arts Festival.

For more information please contact us at the Museum @ 403.335.9295. Thank you for your support.

Sincerely

*F. Kelly*  
Frankie Kelly,  
Museum Past President



Mayor Terry Leslie  
Town of Sundre  
Box 420  
Sundre, Alberta  
T0M 1X0

Dear Mayor Leslie,

**RE: Bowden Daze Parade July 28, 2018**

Yee Haw! On behalf of the Mayor and Council, we invite you to help The Town of Bowden celebrate its annual Bowden Daze Rodeo Weekend coming up July 27 – 29, 2018. This year our theme is “Salute to Local Innovation” to celebrate and promote our new community hall and community growth. We encourage participants to incorporate the parade theme into their entry and attire.

If you are unable to attend personally, your designated representative would be most welcome. This year we are asking dignitaries to supply their own vehicles. If you have magnets or signage we encourage you to bring them as well. The Town of Bowden permits the dispensing of wrapped candy along the parade route. You must provide your own candy.

The parade will marshal at Bowden Grandview School, 2238 – 21 Avenue between 9:30 – 10:30 am, and will start at 11:00 sharp. If your community has a parade float or any other unique business representation, we would be delighted to have it in the parade as well. There is a Bowden Daze Parade registration form accompanying this letter for use with additional entry.

Please find two complimentary pancake breakfast tickets enclosed for you and a guest. The pancake breakfast will take place Saturday July 28<sup>th</sup> from 8-10am at the Bowden Fire Hall at 2114 20<sup>th</sup> Avenue.

To assist with our planning, please RSVP by June 29, 2018 if you are able to participate. We look forward to having you join us!

Warm regards,  
Alison Fieguth  
Bowden Daze Parade Coordinator  
Town of Bowden  
reception@town.bowden.ab.ca  
PH-403-224-3395 FAX-403-224-2244



# Salute To Local Innovation

## TOWN OF BOWDEN 2018 PARADE REGISTRATION

SATURDAY, JULY 28, 2018

NAME OF PARTICIPANT OR BUSINESS: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_ PHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_ MAILING ADDRESS: \_\_\_\_\_

### ENTRY TYPE (PLEASE CHECK ALL THAT APPLY)

- ☐ BUSINESS
- ☐ ANTIQUE VEHICLE/ ANTIQUE TRACTOR
- ☐ COMMUNITY
- ☐ HORSE/ HORSE & BUGGY
- ☐ KIDS
- ☐ SPORTS
- ☐ OTHER ( PLEASE SPECIFY \_\_\_\_\_)



### BRIEF DESCRIPTION OF ENTRY

\_\_\_\_\_

If horses or other livestock are part of your entry, please advise parade directors if you need special placing. (Away from loud music, flags, etc.)

Marshaling will take place at Bowden Grandview School (2238 - 21 Avenue) between 9:30am and 10:30am. Judging begins at 10am sharp. All floats must be assembled by 10am to be judged.

The parade starts at 11am sharp!

We encourage all participants to incorporate the parade theme into your entry through costume or decoration.

Please complete this form and return it to the Town of Bowden office, 2101-20 Ave.  
Phone: 403-224-3395 Fax: 403-224-2244 Email: [reception@town.bowden.ab.ca](mailto:reception@town.bowden.ab.ca)







717 Main Avenue West | P.O. Box 420 | Sundre, Alberta, Canada T0M 1X0 | T. 403.638.3551 | F. 403.638.2100 | E. townmail@sundre.com

May 17, 2018

Dear Chief,

You have a guest with you at your ceremony that I would request you recognize on behalf of the very grateful community of Sundre Alberta. Sundre and District Fire Department Training Officer Robert McBride is unable to be in attendance in Edmonton this weekend to be awarded the Alberta Fire Services Exemplary Service Medal, along with 4 other members of the Sundre and District Fire Department. Robert joined our Fire Department in 2009 after many years of experience with your department. We are deeply grateful to you, and your department, for sending us such a dedicated, professional member. Rob is our Training Officer, a Safety Codes Officer for the Town of Sundre and Mountain View County, a Certified Fire Service Instructor, and a Wildland Firefighter who volunteered to assist in Fort McMurray last year. He is trained in Swift Water and Ice Rescue, Big Rig and Farm Machinery Extrication, and Industrial Fire Fighting. He is deeply respected by his fire fighting brothers and sisters in our department, and an active volunteer in all events and fundraisers sponsored by the department. Please pass on our gratitude for all his dedication and service to our community.

As I understand, Rob is there to be with his father as he is recognized, as he should be, when family comes first. Please pass on our congratulations to Mr. Earle McBride senior, as well as all those receiving much deserved recognition at your ceremony.

From our community to yours, thank you for doing this.

Sincerely,

Terry Leslie, Mayor  
Town of Sundre

cc. Chief Marty Butts  
Council – Town of Sundre