



Regular Council Meeting
Town of Sundre Municipal Council Chambers
April 7, 2025
4:00 p.m.

1. **Call to Order**
Moment of Reflection
2. **Public Hearing:** None
3. **Agenda – Amendments and Adoption**
 - 3.1 April 7, 2025
 - 3.2 Councillor Absence (if applicable)
4. **Adoption of Previous Minutes**
 - 4.1 March 24, 2025 Regular Meeting of Council Minutes Pg. 1
5. **Delegation:**
 - 5.1 RFD Cowboy Trail 4-H Club Pg. 5
 - 5.2 RFD Alberta Forest Products Pg. 6
6. **Bylaws/Policies:**
 - 6.1 RDF 2025 Tax Rate Bylaw Pg. 22
7. **Old Business:** None
8. **New Business:**
 - 8.1 RFD Sundre Municipal Library 2024 Financial Statements Pg. 27
 - 8.2 RFD Affordable Housing Property Taxes Pg. 38
9. **Administration:** None
10. **Council Committee Reports:** None
11. **Council Invitations / Correspondence:** None
12. **Closed Meeting:**
 - 12.1 Advice From Officials, *FOIPP Act, Section 24*
13. **Adjournment**

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Regular Council Meeting Minutes
Town of Sundre
Municipal Council Chambers
March 24, 2025
4:00 P.M.

The regular meeting of the Council of the Municipality of Sundre was held in the Municipal Council Chambers on Monday, March 24, 2025, commencing at 4:00 p.m.

IN ATTENDANCE:

Mayor Richard Warnock
Councillor Connie Anderson
Councillor Owen Petersen
Councillor Todd Dalke
Councillor Jaime Marr
Councillor Paul Isaac
Councillor Chris Vardas

ABSENT:

None

STAFF:

Chief Administrative Officer, Linda Nelson
Director Corporate Services, Chris Albert
Director Community Development, Benazir Thaha Valencia
Operations Manager, Jim Hall
Legislative Executive Assistant, Betty Ann Formstone
Jon Allan, Economic Development Officer
Pam Bewick, Finance & Grants Coordinator
Dawn Tetrault, Human Resources Coordinator
Debbie Hilts, Taxes/Utilities Coordinator
Jill Fee, Accounting Assistant
Michelle Smith, Administrative Support
Moe Fahey, Events and Festivals Coordinator

PUBLIC:

9

DELEGATION:

Kevin Bohkn, Wildrose Assessment Services
Eva Dombowsky and Marie Snippa, Sundre Pickleball Association
Donny Krahn and Kim Free, Greenwood Neighbourhood Place

PRESS:

1

CALL TO ORDER:

The meeting was called to order at 4:00 p.m., with a moment of reflection on the business of the evening.

AGENDA – AMENDMENTS AND ADOPTION:

Res. 104-24-03-25

MOVED by Councillor Isaac that the agenda be approved as amended as follows:

REPLACE: Under Item 9.2, Pages 81-99, Emergency Preparedness and Response Program; Safety and Loss Management System (SLMS); and 2022 Integrity Management Program (IMP) with the 2025 Integrity Management Program.

CARRIED

Councillor Absence: None

ADOPTION OF THE PREVIOUS MINUTES:

Res. 105-24-03-25 MOVED by Councillor Petersen that the Minutes of the Regular Meeting of Council held on March 10, 2025 be approved as presented.

CARRIED

ADMINISTRATION: **CAO's Year-End Report: Legislative Department, Economic Development, and Corporate Services**

Res. 106-24-03-25 MOVED by Councillor Isaac that the Town of Sundre Council accept the year-end report from the CAO on the successes achieved by the Legislative Department, Economic Development and Corporate Services, and congratulate and thank each member of the departments for their professionalism, commitment and dedication to our community.

CARRIED

DELEGATION: **"How Does Creation & Process of Assessment Work?"**

Res. 107-24-03-25 MOVED by Councillor Marr that the Town of Sundre Council accept the presentation from the representative of Wild Rose Assessment Services as information.

CARRIED

Mayor Warnock called a break at 5:22 p.m.

Mayor Warnock reconvened the meeting at 5:29 p.m.

DELEGATION: **Sundre Pickleball Association**

Res. 108-24-03-25 MOVED by Councillor Vardas that the Town of Sundre Council direct administration to make provisions for the portable toilet to remain in place at the ball diamonds to the end of September 2025, with the funding for the additional costs to be drawn from the Community Services Stabilization Restrictive Surplus Account, in an amount up to \$1,530.37 (GST included) and the \$85.00 fee for delivery and pick-up.
Opposed: Councillor Dalke

CARRIED

Greenwood Neighbourhood Place (GNP)

Res. 109-24-03-25 MOVED by Councillor Isaac that the Town of Sundre Council accept the presentation from Greenwood Neighbourhood Place as information with appreciation for the contributions of GNP to our community.

CARRIED

Initials

Regular Council Minutes – March 24, 2025

BYLAWS/POLICIES: None**OLD BUSINESS:** None**NEW BUSINESS:** **Lagoon Lands**

Res. 110-24-03-25 MOVED by Councillor Anderson that the Town of Sundre Council provide direction on proceeding with the annexation process in partnership with Mountain View County for parcels within NW 10-33-5-W5M, the parcel within NE 10-33-5-W5M and adjacent roads.
Opposed: Councillor Dalke

CARRIED**Federation of Alberta Natural Gas Co-op Audit Program**

Res. 111-24-03-25 MOVED by Councillor Vardas that the Town of Sundre Council approve the Mayor and CAO to sign the Quality Management Plan (QMP) and the 2025 Integrity Management Plan (IMP), noting that Council, the CAO and the Operations Manager have reviewed the QMP and the IMP in their entirety, and the urban gas utility hereby accepts the responsibility for compliance of their distribution system with these plans.

CARRIED

Mayor Warnock called a break at 6:38 p.m.
Mayor Warnock reconvened the meeting at 6:43 p.m.

Safety Codes Services Contract

Res. 112-24-03-25 MOVED by Councillor Dalke that the Town of Sundre Council approve the selection of Superior Safety Codes Inc. as the Town of Sundre's Accredited Safety Codes Agency, for a term of three years, ending on March 31, 2028, and that the CAO be authorized to sign the contract on behalf of the Town of Sundre

CARRIED**ADMINISTRATION:** **February 2025 Departmental Reports**

Res. 113-24-03-25 MOVED by Councillor Anderson that the Town of Sundre Council accept the February 2025 Departmental Reports as information.

CARRIED**COUNCIL COMMITTEE REPORTS:****Council Committee Reports February 2025**

Res. 114-24-03-25 MOVED by Councillor Isaac that the Town of Sundre Council accept Mayor Warnock's report for February 2025 as information.

CARRIED

Res. 115-24-03-25 MOVED by Councillor Anderson that the Town of Sundre Council accept Councillor Marr's report for February 2025 as information.

Initials

CARRIED**COUNCIL KEY MESSAGE: Council Key Messages February 2025**

Res. 116--24-03-25 MOVED by Councillor Petersen that the Town of Sundre Council accept the Key Messages of Council for the month of February 2025 as information.

CARRIED**COUNCIL INVITATIONS /
CORRESPONDENCE:**

None

CLOSED MEETING:

Res. 117-24-03-25 MOVED by Councillor Marr that the Town of Sundre Council go into a closed meeting at 6:52 p.m.

CARRIED

Mayor Warnock excused all members of the public and advised that they are welcome to return to the Regular Council meeting at the conclusion of the closed meeting. There are no Motions of Council expected.

Mayor Warnock called a break at 6:53 p.m.

Mayor Warnock reconvened the Closed Meeting at 6:59 p.m.

The following were in attendance for the Closed Meeting:
Chief Administrative Officer, Linda Nelson

Topic of Closed Meeting

13.1 Advice from Officials, *FOIPP Act, Section 24*

13.2 Advice from Officials, *FOIPP Act, Section 24*

Res. 118-24-03-25 MOVED by Councillor Dalke that Council return to an open meeting at 7:15 p.m.

CARRIED**ADJOURNMENT**

Res. 119-24-03-25 MOVED by Councillor Isaac being that the agenda matters have been concluded the meeting adjourned at 7:16 p.m.

CARRIED

These Minutes approved this 7th Day of April 2025.

Mayor, Richard Warnock

Chief Administrative Officer, Linda Nelson

Initials



REQUEST FOR DECISION

COUNCIL DATE	April 7, 2025
SUBJECT	RFD Delegation – Cowboy Trail 4-H Club
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	5.1

BACKGROUND/PROPOSAL:

Members of the Cowboy Trail 4-H Club are appearing before Council to practice their public speaking skills as prescribed by 4-H Communications Activities and Competition.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Presentation regarding Cowboy Trail 4-H Club's activities and a prepared speech.

ALIGNMENT WITH STRATEGIC PLAN

This item aligns with Council Strategic Plan Pillar 2, Community Wellness.

ADMINISTRATION RECOMMENDATIONS:

That Council accept the presentation from the members of the Cowboy Trail 4-H Club as information.

MOTION:

That the Town of Sundre Council thank the members of the Cowboy Trail 4-H Club for attending the Council meeting and accept their presentations as information, wish each member much success in future endeavours.

Date Reviewed: April 3, 2025

Acting CAO: Chris Allert



REQUEST FOR DECISION

COUNCIL DATE	April 7, 2025
SUBJECT	RFD Delegation – Alberta Forest Products Association
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	5.2

BACKGROUND/PROPOSAL:

Forestry producers in Alberta are facing incredibly difficult trade circumstances. In addition to President Trump's tariffs, softwood lumber duties are projected to increase to approximately 30% beginning in the fall of 2025. The industry is looking for support from communities to enhance competitiveness, improve supply chains, and promote the use of Alberta forest products at home. The presentation will walk through factors affecting the sector and discuss potential avenues of support.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

See letter of support template attached.

ALIGNMENT WITH STRATEGIC PLAN

This item aligns with Council Strategic Plan Pillar 1, Community Development.

ADMINISTRATION RECOMMENDATIONS:

That Council accept the presentation from the representative of Alberta Forest Products Association as information.

MOTION:

At Council's Discretion.

Attachment: PowerPoint Presentation and Letter of Support Template
5.2a and 5.2b

Date Reviewed: April 3, 2025

Acting CAO: Chris Allert



Trade Barriers and Alberta's Forest Industry





Our sector drives jobs, investment,
and economic growth



30,000

Albertans rely on a strong
forest industry





Roughly 50% of all Alberta forest products are exported to the U.S.



- **Canada's forest industry faces a 55% tax on products.**
- **Trump announced a 25% tariff on all Canadian goods.**
- **A recent increase in duties on lumber from 14% to nearly 30%.**





Steps The Government of Alberta Can Take to Support the Forest Industry

1

Advocate for Alberta Forest Products in the U.S

- U.S. lumber duties raise homebuyer costs.
- The country can't meet its lumber needs, benefiting European competitors. Canadians or Americans.
- Alberta pulp supports many U.S. manufacturing jobs.



2

Keep Alberta's Regulatory Costs Low

- High costs have led to mill closures in BC.
- Keeping Alberta competitive requires streamlined permitting and fair timber dues.
- Cost control protects jobs and ensures mills remain operational.



3

Build with Alberta Wood

- Using more local wood reduces reliance on exports.
- A “Build with Alberta Wood” act can drive demand.
- BC and Quebec have already implemented similar policies.





4

Advocate for Federal Financial Assistance

- \$10B in duty deposits held by U.S. Treasury since 2016.
- A financial backstop would help mills survive this crisis.
- Alberta's support for federal action is crucial.



5

Continue to Support Market Diversification

- New markets reduce reliance on the U.S.
- Growth potential in India, the Philippines, China, Japan, and Korea.
- Alberta must actively promote its products abroad.





6

Implement a Forestry Manufacturing Tax Credit

- Innovation is key to long-term success.
- A tax credit would encourage investment in new products and technologies.
- The initiative has already been proposed—timely action is needed.





Alberta
Forest
Products
Association

Forrest Battjes

Work Wild Forest Educator

fbattjes@albertaforestproducts.ca

780.977.7596

Learn more:

albertaforestproducts.ca/trade-barriers/



@albertaforests

Premier Danielle Smith
Alberta Legislature
10800 97 Avenue
Edmonton, AB T5K 2B6

Dear Premier Smith,

Re: Advocating for the Forestry Sector in the Sundre Region

The forestry industry has long been a pillar of economic stability in the Sundre region, providing employment, sustaining local businesses, and contributing to Alberta's overall prosperity. This vital sector, however, faces mounting pressures from external trade challenges, increasing operational costs, and shifting regulatory landscapes. In light of evolving Canadian-American trade relations and broader geopolitical shifts, it is imperative that we take proactive steps to ensure the resilience and long-term sustainability of Sundre's forestry sector.

We respectfully request the following measures be prioritized:

Strengthening Cross-Border Trade Relationships Amidst Uncertainty

The economic well-being of Sundre's forestry industry is deeply tied to trade relations with the United States. However, recent protectionist policies, ongoing trade disputes, and shifting diplomatic dynamics threaten market stability. Alberta must remain unwavering in advocating for fair trade policies that preserve market access, reduce tariff barriers, and protect our forestry exports from arbitrary restrictions. Strengthening provincial-federal collaboration will be essential in navigating these uncertainties and ensuring Alberta's interests remain at the forefront of trade negotiations.

Enhancing Business Competitiveness in a Shifting Landscape

Forestry operators in Sundre face significant cost pressures, including rising fuel expenses, labor challenges, and regulatory hurdles. As international trade relationships fluctuate, ensuring Alberta's domestic forestry sector remains competitive is paramount. A balanced and streamlined regulatory framework that minimizes unnecessary burdens while upholding responsible stewardship will enable businesses to operate effectively in this evolving landscape.

Promoting Wood as a Strategic and Sustainable Building Material

Sustainable forestry remains one of Alberta's greatest economic and environmental assets. At a time when Canada and the United States are both seeking to advance their climate policies, Alberta has a unique opportunity to position wood as a preferred construction material in alignment with North America's net-zero ambitions. Implementing policies that incentivize the use of Alberta timber in both public and private development projects will bolster our forestry sector while reinforcing our leadership in sustainable resource management.

Investing in Transportation and Trade Infrastructure to Reduce Vulnerabilities

With shifting trade dynamics, it is critical to diversify Alberta's export channels. Modernizing road networks, rail access, and port facilities will ensure Alberta's forestry products can reach a broader range of international buyers efficiently. By reducing dependency on a single export destination, Alberta can safeguard the industry against potential trade disruptions and establish a more resilient supply chain.

Incentivizing Capital Investment in Forestry Manufacturing to Secure Competitiveness

The modernization of forestry manufacturing facilities is essential to sustaining Alberta's leadership in the industry. A targeted forestry manufacturing tax credit, as outlined in ministerial mandate letters, must be swiftly implemented to encourage investment in advanced processing technologies and infrastructure upgrades. Enhancing Alberta's domestic production capabilities will provide insulation against external trade pressures and ensure long-term sectoral strength.

Preparing for Economic Volatility in a Changing Global Market

In times of economic uncertainty, ensuring the stability of our forestry sector is vital. With ongoing global supply chain disruptions and unpredictable market conditions, the province should engage with federal partners to establish financial safeguards that provide stability to forestry businesses during periods of volatility. Implementing strategic contingency measures will prevent operational disruptions and protect jobs in the Sundre region.

Forestry is an integral part of Sundre's identity and economic strength. With shifting geopolitical and economic realities, it is imperative that we take decisive action now to protect jobs, sustain communities, and reinforce Alberta's leadership in the forestry sector. We appreciate your attention to these pressing matters and look forward to collaborating with your government to secure a prosperous future for forestry in Sundre and across Alberta.

Sincerely,

Mayor Richard Warnock

cc: Council

Honourable Todd Loewen, Minister of Forestry and Parks

Honourable Nate Horner, President of Treasury Board and Minister of Finance

Honourable Matt Jones, Minister of Jobs, Economy and Trade

Honourable Jason Nixon, Minister of Seniors, Community and Social Services, MLA for the Rimbey-Rocky Mountain House-Sundre



REQUEST FOR DECISION

COUNCIL DATE	April 7, 2025
SUBJECT	RFD 2025-04 Tax Rate Bylaw
ORIGINATING DEPARTMENT	Corporate Services
AGENDA ITEM	6.1

BACKGROUND/PROPOSAL:

The Town of Sundre Council must pass a property tax bylaw annually. Administration is recommending all three (3) readings of the Bylaw to give residents ample time to submit payments prior to the June 30th tax deadline.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

See attached Report to Council for further details.

ALIGNMENT WITH STRATEGIC PLAN

This aligns with Pillar 5 of the Strategic Plan, Sustainable and Responsible Governance

ADMINISTRATION RECOMMENDATIONS:

Administration recommends that the Town of Sundre Council approve Bylaw 2025-04, 2025 Tax Rate Bylaw, as presented, for all three readings.

MOTION:

That the Town of Sundre Council give first reading to Bylaw 2025-04, being the 2025 Tax Rate Bylaw, and

That the Town of Sundre Council give second reading to Bylaw 2025-04, being the 2025 Tax Rate Bylaw, and

That the Town of Sundre Council give Unanimous Consent for third and final Reading to Bylaw 2025-04, being the 2025 Tax Rate Bylaw.

That the Town of Sundre Council give third and final reading to Bylaw 2025-04, being the 2025 Tax Rate Bylaw, as presented.

Attachments:

Bylaw 2025-04
Report to Council

Date Reviewed: April 3, 2025

Acting CAO: Chris Allert



REPORT TO COUNCIL

COUNCIL DATE: April 7, 2025
SUBJECT: Bylaw 2025-04 "2025 Tax Rate Bylaw"
ORIGINATING DEPARTMENT: Corporate Services
AGENDA ITEM: 6.1a

BACKGROUND/PROPOSAL:

Division 2 – Property Tax of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26* sets out the requirements for the setting of a tax rate bylaw.

Section 353(1) requires "Each council must pass a property tax bylaw annually."

Section 353(2) sets out what the revenue raised in taxes can be used for: "The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions.

Section 354(1) requires any tax rate bylaw to "...must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2)."

Section 355 provides direction on how to calculate the tax rate by "dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed."

Section 356 provides direction on how to calculate the amount of tax to be raised on "a property is calculated by multiplying the assessment for the property by the tax rate to be imposed on that property."

On December 2, 2024, Motion No. 410-02-12-24 was passed. The Town of Sundre Council moved to re-affirm the adoption of the 2023-2026 Four-Year Operating Budget and 2025-2034 Ten-Year Capital Plan as amended, with total operating cash expenditures of \$9,856,416; \$9,937,347 and total operational revenues of \$5,454,350; \$5,462,350 in 2025 and 2026 respectively. With the remaining of \$4,402,066; \$4,474,997 in 2025 and 2026 respectively to be funded through taxation, Fortis Franchise Fee, MSI Operating Grant and Restricted Surplus Accounts where identified.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The Tax Rate in the attached bylaw (also known as the Mill Rate) is the product of the funds required by the Town to provide services (The Budget) distributed across all property owners based on the relative value of their property (Assessment). Changes to the Tax Rate do not

directly translate to an actual dollar impact on property owners, as it also depends on the proportion of total assessment and other information. In addition, there are amounts collected which affect the property taxes payable and are outside the control of the Town, such as Education Funding, Senior's Housing, and Police Funding.

To meet the cash requirements outlined in the adopted 2025 operating budget, Administration is recommending setting the 2025 Tax Rate at 7.2347 for Residential and 10.9607 for Non-Residential. If different rates were proposed, each 0.05 change would result in a compounding \$25,000 budget effect projected for the year and on a \$400,000 residential property would adjust the taxes due by the owner by \$20 for the year.

The proposed rates continue to utilize the tax ratio of non-residential and residential properties of 1.515:1, which approximates the use of after income tax dollars for residential properties. The maximum ratio allowable under the MGA is 5:1.

ALIGNMENT WITH STRATEGIC PLAN

The passing of an annual property tax bylaw is a regulatory requirement. In addition, it aligns with Pillar 5 of the Strategic Plan, Sustainable and Responsible Governance.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends the Town of Sundre Council approve Bylaw 2025-04 "2025 Tax Rate Bylaw" as presented for all three readings.

ALTERNATIVE ACTIONS

After 2nd Reading, a Councillor may make a motion to direct Administration to change an aspect of the Bylaw, as determined by Council.

COSTS/SOURCE OF FUNDING:

Not Applicable

ATTACHMENTS:

Bylaw 2025-04 "2025 Tax Rate Bylaw"

Date Reviewed: April 3, 2025

Acting CAO: Chris Allert



BYLAW NO. 2025-04

A BYLAW OF THE TOWN OF SUNDRE TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST THE ASSESSABLE PROPERTY WITHIN THE TOWN OF SUNDRE IN THE PROVINCE OF ALBERTA FOR THE 2025 TAXATION YEAR.

Whereas, the Town of Sundre in the Province of Alberta has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on December 2, 2024; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Town of Sundre for 2025 total \$9,856,416; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$6,139,350 and the balance of \$3,717,066 to be raised by general municipal taxation; and

Whereas, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$0; and

Whereas, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$ 949,140
Non-Residential	\$ 384,838
Designated Industrial Properties	\$ 1,021
Mountain View Seniors Housing	\$ 173,383
Municipal Operations & Debt Charges	<u>\$3,717,066</u>
	<u>\$5,225,448</u>

Whereas, the Council of the Town of Sundre is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and requisitions; and;

Whereas, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000; and

Whereas, the assessed value of all property in the Town of Sundre as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$360,203,190
Affordable Housing (non-taxable)	\$ 1,085,000
Non-Residential	\$101,191,770
Farmland	\$ 154,000

Machinery and Equipment	\$ 83,530
	<u>\$462,717,490</u>

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Sundre, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Sundre:

Municipal	Mill Rate	Assessment	Tax Levy
Residential	7.2347	\$360,203,190	\$2,605,962
Farmland	7.2347	\$ 154,000	\$ 1,114
Non-Residential	10.9607	\$101,191,770	\$1,109,133
Machinery & Equipment	10.9607	<u>\$ 83,530</u>	<u>\$ 916</u>
Total Municipal Tax Levied		\$461,632,490	\$3,717,125
ASFF			
ASFF Residential/Farmland	2.6339	\$360,357,190	\$ 949,145
ASFF Non-Residential	3.8224	<u>\$100,681,770</u>	<u>\$ 384,846</u>
		\$461,038,960	\$1,333,991
Designated Industrial Properties	0.0701	\$ 14,562,850	\$ 1,021
Mountain View Seniors Housing	0.3761	\$461,122,490	<u>\$ 173,428</u>
Grand Total			<u>\$5,225,565</u>

That this bylaw shall take effect on the date of the third and final reading.

Read for a first time on this 7th day of April 2025; Motion # _____.

Read for the second time on this 7th day of April 2025; Motion # _____.

Given Unanimous Consent to Proceed to third and final reading this 7th day of April 2025; Motion # _____.

Read for the third and final time on this 7th day of April 2025; Motion # _____.

Mayor

Chief Administrative Officer



REQUEST FOR DECISION

COUNCIL DATE	April 7, 2025
SUBJECT	RFD Sundre Municipal Library Year-End Financial Report
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	8.1

BACKGROUND/PROPOSAL

The Board of the Sundre Municipal Library have submitted the 2024 year-end financials for Council's review.

DISCUSSION:

See the attached 2024 Year End Financial Report.

ALIGNMENT WITH STRATEGIC PLAN

This aligns Council's Strategic Plan Pillar 2, Community Wellness and Pillar 5, Sustainable and Responsible Governance.

ADMINISTRATION RECOMMENDATIONS

That Council accept the Sundre Municipal Library's 2024 Year End Financial Report as information.

MOTION

That the Town of Sundre Council accept the Sundre Municipal Library 2024 Year End Financial Report as information.

ATTACHMENTS

8.1a 2024 Year End Financial Report

Date Reviewed: April 3, 2025

Acting CAO: Chris Allert



SUNSTONE

CHARTERED PROFESSIONAL
ACCOUNTANTS

8.1a

SUNDRE MUNICIPAL LIBRARY

YEAR END DOCUMENTS

December 31, 2024

SUNDRE MUNICIPAL LIBRARY
Financial Statements
Year Ended December 31, 2024



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Sundre Municipal Library

We have reviewed the accompanying financial statements of Sundre Municipal Library (the organization) that comprise the statement of financial position as at December 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and 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 financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Sundre Municipal Library as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Other Matter

The financial information of Sundre Municipal Library for the year ended December 31, 2023 was compiled and is presented for comparative purposes only.

Sundre, Alberta
March 13, 2025

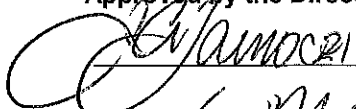
A stylized, handwritten signature of the word "Sunstone" in black ink.

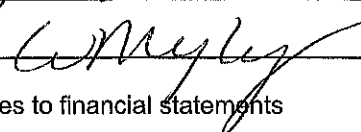
Sunstone Chartered Professional Accountants

SUNDRE MUNICIPAL LIBRARY
Statement of Financial Position
December 31, 2024

	2024	2023
ASSETS		
Current		
Cash	\$ 138,497	\$ 126,335
Restricted funds (Note 4)	76,689	74,003
Accounts receivable	1,934	121
GST recoverable	454	543
Parkland regional fund	468	492
	<u>218,042</u>	<u>201,494</u>
Property, plant and equipment (Note 5)	<u>28,615</u>	<u>25,036</u>
	<u>\$ 246,657</u>	<u>\$ 226,530</u>
LIABILITIES		
Current		
Accounts payable	\$ 18,920	\$ 4,644
Deferred income (Note 6)	3,480	3,452
	<u>22,400</u>	<u>8,096</u>
NET ASSETS		
Net assets	<u>224,257</u>	<u>218,434</u>
	<u>\$ 246,657</u>	<u>\$ 226,530</u>

Approved by the Directors

 Director

 Director

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Statement of Revenues and Expenditures
Year Ended December 31, 2024

	2024	2023
Revenue		
Municipal funding - Town of Sundre	\$ 113,093	\$ 110,315
Municipal Funding - Mountainview	62,811	60,973
Grants - Alberta Municipal Affairs	24,282	24,282
Grants - Library Services Rural Grant	18,306	18,306
Grants - other	13,994	11,280
Donations and fundraising	8,334	8,769
Parkland allotment	6,911	7,016
Other revenue	4,399	3,657
Fines, fees and sales	4,171	3,869
Interest earned	218	218
	<u>256,519</u>	<u>248,685</u>
Expenses		
Salaries, wages and benefits	166,284	129,593
SCC operating costs	28,426	36,318
Book purchases	11,630	11,165
Janitorial	7,511	6,683
Amortization	5,015	5,071
Repairs and maintenance	4,838	4,713
Programs	4,341	6,704
Insurance	4,131	3,830
Special project	2,922	3,790
Accounting fees	5,845	2,495
Supplies	2,376	2,557
Memberships	1,760	1,481
Telecommunications	1,590	1,724
Advertising and promotion	1,114	898
Training	1,059	1,791
Fundraising	1,033	914
Interest and bank charges	715	541
Dues, fees and licenses	316	283
Bad debts	24	-
Professional fees	-	3,745
	<u>250,930</u>	<u>224,296</u>
Excess of revenue over expenses from operations	<u>5,589</u>	<u>24,389</u>
Other income (expense)		
Add-back of capitalized book purchases	11,630	11,165
Amortization of books	(11,396)	(11,083)
	<u>234</u>	<u>82</u>
Excess of revenue over expenses	<u>\$ 5,823</u>	<u>\$ 24,471</u>

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Statement of Changes in Net Assets
Year Ended December 31, 2024

	2024	2023
Net assets - beginning of year	\$ 218,434	\$ 193,963
Excess of revenue over expenses	<u>5,823</u>	<u>24,471</u>
Net assets - end of year	<u>\$ 224,257</u>	<u>\$ 218,434</u>

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Statement of Cash Flows
Year Ended December 31, 2024

	2024	2023
Operating activities		
Cash receipts from contributors	\$ 254,710	\$ 248,617
Cash paid to suppliers and employees	(219,074)	(221,698)
Interest paid	(715)	(539)
Goods and services tax	(88)	182
Cash flow from operating activities	<u>34,833</u>	<u>26,562</u>
Investing activity		
Purchase of property, plant and equipment	<u>(19,985)</u>	<u>(11,164)</u>
Increase in cash flow	14,848	15,398
Cash - beginning of year	<u>200,338</u>	<u>184,940</u>
Cash - end of year	<u>\$ 215,186</u>	<u>\$ 200,338</u>
Cash consists of:		
Cash	\$ 138,497	\$ 126,335
Restricted funds	<u>76,689</u>	<u>74,003</u>
	<u>\$ 215,186</u>	<u>\$ 200,338</u>

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2024

1. PURPOSE OF THE ORGANIZATION

Sundre Municipal Library (the "organization") is a not-for-profit organization incorporated provincially under the Libraries Act of Alberta. As a registered charity the organization is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Sundre Municipal Library became a registered charity as of July 18, 2014.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash and cash equivalents

Cash includes cash and cash equivalents where applicable. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Property, plant and equipment

Property, plant and equipment are stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life at the following rates and methods:

Books	100%	declining balance method
Furniture and fixtures	20%	declining balance method
Computer equipment	30%	declining balance method
Leasehold improvements	5 years	straight-line method

The organization regularly reviews its property, plant and equipment to eliminate obsolete items. Government grants are treated as a reduction of property, plant and equipment cost.

Property, plant and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

Sundre Municipal Library follows the deferral method of accounting for revenue. Revenue that is externally restricted is deferred until the related expenditure has occurred.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and assessed for indications of impairment. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

SUNDRE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2024

3. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2024.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is not materially exposed to credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is not materially exposed to this risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk.

1. Currency risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The organization is not exposed to foreign currency exchange risk as it does not hold financial instruments in foreign currencies.

2. Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is not materially exposed to interest rate risk.

3. Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The organization is not exposed to other price risk.

Fair value risk

The company's carrying value of accounts receivable, accounts payable and other liabilities approximates their fair value due to the immediate or short term maturity of these instruments.

4. RESTRICTED FUNDS

Restricted funds consists of \$3,480 that has been externally restricted by the Town of Sundre and \$76,689 that has been internally restricted by the Board of Directors. Of this internally restricted amount, \$45,316 is restricted for an Operating Reserve, \$11,324 for Capital projects, \$9,940 is restricted for a Legal Reserve, and \$6,629 is restricted for a Technology Reserve. The internally restricted amounts are not available for other purposes without approval of the Board of Directors.

SUNDRE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2024

5. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Books	\$ 249,366	\$ 243,549	\$ 5,817	\$ 5,582
Furniture and fixtures	65,247	45,060	20,187	16,635
Computer equipment	22,035	20,901	1,134	751
Leasehold improvements	2,954	1,477	1,477	2,068
	<u>\$ 339,602</u>	<u>\$ 310,987</u>	<u>\$ 28,615</u>	<u>\$ 25,036</u>

6. DEFERRED REVENUE

Deferred revenue consists of an amount specified by the Town of Sundre to be reserved for the purpose of extraordinary legal and accounting fees. These amounts are not available for other purposes without approval of the Town of Sundre.

7. COMPARATIVE FIGURES

Some of the comparative figures may have been reclassified to conform to the current year's presentation.



REQUEST FOR DECISION

COUNCIL DATE	April 7, 2025
SUBJECT	RFD 2025 Affordable Housing property tax exemption
ORIGINATING DEPARTMENT	Corporate Services
AGENDA ITEM	8.2

BACKGROUND/PROPOSAL:

Effective January 1, 2025, amendments to the *Municipal Government Act* make affordable housing accommodations, as designated by the Minister of Seniors, Community and Social Services, exempt from municipal and education property taxes. For 2025, the apartment building located at 503 – 6 Street SW has had \$1,085,000 of the total \$2,196,000 of the building assessment designated as affordable housing. Based on the rates recently passed under Bylaw 2025-04, this designation removed approximately \$8,000 from the municipal tax levy and \$400 from the seniors tax levy, which was considered in the setting of rates and is recovered from all other rate payers.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Council has the ability to remove the exemption through bylaw, but the education tax portion will remain exempt. The property owner submitted a letter indicating a preference for the full exemption to be applied. A consideration for removing the exemption, is that residents of the accommodations continue to have access to Town resources. Should any portion of the exemption be removed, the previously approved tax rates will not be modified.

ALIGNMENT WITH STRATEGIC PLAN

This aligns with Pillars 1 and 5 of the Strategic Plan

ADMINISTRATION RECOMMENDATIONS:

Administration recommends that the Town of Sundre Council accept the report as information.

MOTION:

That the Town of Sundre Council accept the report from the Director of Corporate Services as information.

ALTERNATIVE MOTION:

That the Town of Sundre Council direct Administration to bring forward to the next Regular Council Meeting a Bylaw establishing the 2025 Municipal Tax Levy and Mountain View Seniors Tax Levy for properties designated as Affordable Housing by the Minister of Seniors, Community and Social Services at ___% of the levies established under Bylaw 2025-04.

Attachment

- 8.2a- provincial email correspondence
- 8.2b- Affordable Housing Designation list
- 8.2c- letter from affected property owner

Date Reviewed: April 3, 2025

Acting CAO: Chris Allert



8.2a

From: 0000 Municipal Engagement <0000.municipalengagement@gov.ab.ca>

Sent: November 20, 2024 3:40 PM

To: Linda Nelson <linda.n@sundre.com>

Cc: jcarlson@xplornet.com; kevin@wildroseassmt.com

Subject: Designation of affordable housing accommodations – final community listings

Dear Linda Nelson:

On October 3, 2024, you received correspondence from David Williams, the Assistant Deputy Minister of the Housing Division, informing you that recent amendments to the *Municipal Government Act* will make affordable housing accommodations exempt from municipal and education property tax, effective January 1, 2025. Affordable housing accommodations are designated by the Minister of Seniors, Community and Social Services per Ministerial Order I 2024-011 under the *Alberta Housing Act*.

In October, we provided a community listing with properties eligible for designation in your municipality. No additional accommodations have been identified for your community since the initial list was shared with you.

Please find attached the final list of designated affordable housing accommodations in your municipality. Municipalities will continue to have the ability to remove such exemptions locally through bylaw, but the education property tax portion will remain exempt.

The list will be publicly available on Alberta.ca in January 2025 and will be updated at least annually to reflect any changes. If there are changes to the list throughout the year (agreements expire, or new projects become eligible), the Ministry of Seniors, Community and Social Services will inform your municipality.

Sundre

Affordable Housing Designation Projects

Housing Projects - **No active agreements**

Grant Agreements

Project Name	Organization	Address Line 1	Unit Type	Agreement Expiry Date	Unit Count
Pinewood	1242311 Alberta Ltd.	503 6th St SW Sundre, AB T0M 1X0	12 x 1 Bedroom 4 x 2 Bedroom	8/31/2033	16

1242311 Alberta Ltd.

RR #2
Trochu, Ab
Phone (403)350-9674
Fax (403)442-3186
Jcarlson@xplornet.com

April 3, 2025

Town Council / Linda Nelson,

RE: AFFORDABLE HOUSING PROJECT

On October 3, 2024, we received correspondence from David Williams, the Assistant Deputy Minister of the Housing Division, informing us that recent amendments to the *Municipal Government Act* will make affordable housing accommodations exempt from municipal and education property tax, effective January 1, 2025. Affordable housing accommodations are designated by the Minister of Seniors, Community and Social Services per Ministerial Order No. 2024-011 under the *Alberta Housing Act*.

We want to thank you as a Town for respecting this order as we need this reprieve of funds quite badly. As this project has operated over the last decade costs have increased dramatically, and our rents have fallen far behind inflation. The increase in interest rates and recent refinancing has been particularly difficult and without this property tax amendment we could find this project in a negative cash flow position.

We will continue to support the Town by providing this quality rental at rates below market value as per our agreement with the Province of Alberta.

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Thank you and best regards this holiday season,

Jeff Carlson