



Regular Council Meeting
Town of Sundre Municipal Council Chambers
Via Teleconferencing
April 26, 2021
6:00 p.m.

1. **Call to Order**
Moment of Reflection
2. **Public Hearing: None**
3. **Agenda – Amendments and Adoption**
3.1 April 26, 2021 Regular Council Meeting
4. **Adoption of Previous Minutes**
4.1 April 12, 2021 Regular Council Meeting Pg. 2
5. **Delegation:**
5.1 Price Waterhouse Cooper, LLP Pg. 3
6. **Closed Meeting:**
6.1 Management Letter Discussion – FOIPP Act Section 24(1)(b) Pg. 4
7. **Return to Open Meeting**
7.1 RFD 2020 Audited Financial Statements Pg. 5
Approval of 2020 Audited Financial Statements, Auditor’s Report, and Pg. 8
Financial Information Return
8. **Bylaws/Policies:**
8.1 Bylaw 2021-02 Intermunicipal Development Plan (IDP), First Reading and Pg. 86
Joint Public Hearing
8.2 Bylaw 2021-04 2021 Tax Rate Bylaw Pg. 99
9. **Old Business: None**
10. **New Business**
10.1 RFD Economic Development Week Proclamation Pg. 105
10.2 RFD Administrative Professional’s Day Proclamation Pg. 107
11. **Administration**
11.1 Departmental Reports, March Pg. 108
12. **Municipal Area Partnership (MAP): None**
13. **Council Committee Reports** Pg. 145
13.1 Councillor Funke March Report Pg. 146
13.2 Councillor Warnock March Report Pg. 147
14. **Council Invitations / Correspondence**
14.1 Letter to Minister Madu – County of Paintearth No. 18 Pg. 149
15. **Closed Meeting**
15.1 Advice from Officials, FOIPP Act Section 24
16. **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 FOIP Coordinator at 403-638-3551 or email: townmail@sundre.com



Regular Council Meeting
Minutes
Via Teleconferencing
April 12, 2021

The regular meeting of Council of the Municipality of Sundre was held via Teleconferencing on Monday, April 12, 2021 commencing at 6:00 p.m.

IN ATTENDANCE

Mayor Terry Leslie
Councillor Richard Warnock
Councillor Rob Wolfe
Councillor Charlene Preston
Councillor Todd Dalke
Councillor Cheri Funke
Councillor Paul Isaac

ABSENT:

None

STAFF

Chief Administrative Officer, Linda Nelson
Director of Corporate Services, Chris Albert
Sr. Development Officer, Betty Ann Fountain
Operations Manager, Jim Hall
Executive Legislative Clerk, Anne-Marie Jonke
Communications, Chelsea Kruger

PUBLIC

There were 5 members of the public in attendance.

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.

AGENDA – AMENDMENTS AND ADOPTION

Res. 095-12-04-21 MOVED by Councillor Dalke that the Agenda be approved as presented.

CARRIED

ADOPTION OF THE PREVIOUS MINUTES

Res. 096-12-04-21 MOVED by Councillor Wolfe that the Minutes of the Regular Meeting of Council held on March 22, 2021 be approved as presented.

CARRIED

Res. 097-12-04-21 MOVED by Councillor Warnock that the Minutes of the Special Meeting of Council held on April 7, 2021 be approved as presented.

CARRIED

DELEGATION

None

BYLAWS & POLICIES

None

OLD BUSINESS

None

NEW BUSINESS

Senior's Week Proclamation

Res. 098-12-04-21 MOVED by Councillor Isaac that the Town of Sundre Council proclaim the week of June 7 – 13, 2021 as "Senior's Week" on behalf of the citizens of Sundre.

CARRIED

Federation of Alberta Gas Co-Op's Operational Audit 2020
Res. 099-12-04-21 MOVED by Councillor Wolfe that the Town of Sundre Council accept the results of the Gas Department's Operational Audit for 2020 as information.

CARRIED

2021 O & M Manual
Res. 100-12-04-21 MOVED by Councillor Funke that the Town of Sundre Council adopt the 2021 O & M Manual as provided by the Federation of Alberta Gas Co-ops Ltd. for the operation and maintenance of rural Alberta natural gas utilities.

CARRIED

Main Lift Station Controls
Res. 101-12-04-21 MOVED by Councillor Preston that the Town of Sundre Council approve an additional \$11,208.50 to the approved budget with funding to come from Utilities Lifecycling RSA.

CARRIED

Mayor Leslie excused all public members at 6:15 p.m. and advised that they are welcome to contact Administration the following day for Motions that may arise when Council returns to open meeting.

Mayor Leslie called a 5 minute recess at 6:15 p.m.

The following, including 7 Council members were in attendance for the closed meeting session:

Staff: Linda Nelson, Chief Administrative Officer
 Chris Albert, Director Corporate Services

CLOSED MEETING**Topic of Closed Meeting**

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

Res. 102-12-04-21 MOVED by Councillor Wolfe that Council go into closed meeting at 6:19 p.m.

CARRIED

Res. 103-12-04-21 MOVED by Councillor Isaac that Council return to open meeting at 6:50 p.m.

CARRIED**ADJOURNMENT**

Res. 104-12-04-21 MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 6:51 p.m.

CARRIED

These Minutes approved this 26 day of April 2021

Mayor, Terry Leslie

Chief Administrative Officer, Linda Nelson



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Delegation: Price Waterhouse Cooper, LLP
ORIGINATING DEPARTMENT	Corporate Services
AGENDA ITEM	5.1

BACKGROUND/PROPOSAL:

Angela Loo, Partner with Price Waterhouse Cooper LLP, along with Jasmine Kwong, Manager, will be providing the Auditor's Report to Council as well as information about the Audited Financial Statements and Financial Information Return.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The Auditors provide information on the audit of the annual financial statements at the Council meeting.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Plan Priority 1. Sustainable Governance

- 1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

That Council accept the report from Price Waterhouse Cooper, LLP as information

MOTION:

That the Town of Sundre Council thank the representatives of Price Waterhouse Cooper, LLP and accept their presentation, as information.

Date Reviewed: April 23, 2020

CAO: Linda Nelson



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Management Letter Discussion
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	6.1

BACKGROUND/PROPOSAL:

FOI/PP Act Section 24 (1) (b)

MOTION:

That the Town of Sundre Council move to go into a closed meeting.

Date Reviewed: April 23, 2020

CAO: Linda Nelson



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	2020 Audit Report, the 2020 Audited Financial Statements and the 2020 Financial Information Return (FIR)
ORIGINATING DEPARTMENT	Corporate Services
AGENDA ITEM	7.1

BACKGROUND/PROPOSAL:

The 2020 Audited Financial Reports and Financial Statements and the 2020 Financial Information Return (FIR) are being presented for Council's review and information.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

See attached Report to Council for further details.

ALIGNMENT WITH STRATEGIC PLAN

1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends that Council approve the 2020 Auditor's Report, 2020 Audited Financial Statements and the 2020 Financial Information Return.

MOTION:

That the Town of Sundre Council move to accept the 2020 Auditor's Report and the 2020 Audited Financial Statements and the 2020 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: April 23 , 2021

CAO: *Linda Nelson*



REPORT TO COUNCIL

COUNCIL DATE	April 26, 2021
SUBJECT	2020 Audit Report, the 2020 Audited Financial Statements and the 2020 Financial Information Report (FIR)
ORIGINATING DEPARTMENT	Corporate Services
AGENDA ITEM	7.1

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 2020 financial statements and financial information return. In consultation with administration, PwC developed a schedule that included a week in December and two weeks in March for the required fieldwork. On-going health restrictions prevented PwC from

undertaking the on-site fieldwork and were once again required to conduct the audit utilizing digital means, which can create some challenges that were overcome with work on all sides.

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

PricewaterhouseCoopers LLP representatives will be present to make a public presentation of the 2020 audited financial statements and their auditor's report.

ALIGNMENT WITH STRATEGIC PRIORITIES:

This supports Council's strategic priorities of improved communication and transparency with our stakeholders, as well as financial stability.

ADMINISTRATION RECOMMENDATIONS:


Administration recommends that Council approve the 2020 auditor's report, 2020 audited financial statements and the 2020 financial information return.

COSTS/SOURCE OF FUNDING:

Not Applicable

ATTACHMENTS:

2020 Auditor's Reports
Draft 2020 Financial Statements
Draft 2020 Financial Information Return



Town of Sundre Audit results for the year ended December 31, 2020

For presentation to the Mayor and Town Council
April 26, 2021



A message from Angela Loo

I am pleased to provide you with the results of our audit of the financial statements of Town of Sundre (the "Town") for the year ended December 31, 2020.

The accompanying report is prepared 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 audit, accounting and financial reporting matters and insights from our audit that we believe would be of greatest interest to the Mayor and Town Council.

The scope and proposed focus of our audit work was summarised in our audit plan, which we provided to the Mayor and Town Council in December 2020. We have subsequently reviewed our audit plan and concluded that our original risk assessment remains appropriate.

We have substantially completed our audit work and will be issuing an unqualified audit opinion on the financial statements, pending resolution of outstanding items noted in this report. Our draft auditor's report is included as Appendix 1.

On behalf of our team, we hope that you, your loved ones, and your colleagues are all safe and well. The ongoing safety and well-being of our clients, staff, and communities remains our number one priority. We look forward to discussing our report with you on April 26, 2021. If you have any questions or concerns prior to the Mayor and Town Council meeting, please do not hesitate to contact me in advance.

PricewaterhouseCoopers LLP

Angela Loo, CPA CA
Partner
Assurance

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On behalf of our team, I would like to express our sincere gratitude to the management and staff of the Town of Sundre for their cooperation and assistance throughout the audit.



Angela Loo
Partner

We are changing the way audits are done, digitally enabling the audit, to bring you better quality and insights that matter.

It's tomorrow's audit, today.



Enhancing quality.
Building trust.
Embracing innovation.

Status of the audit →

Page 4



We have substantially completed our audit of the 2020 financial statements.

Outstanding items at the time of mailing are referred to in this report.

Significant audit, accounting and financial reporting matters →

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Audit findings →

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Misstatements

1	Unadjusted	0	Adjusted
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Control deficiencies

0	Significant deficiencies	0	Material weaknesses
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Bringing you insights that matter →

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Other items for discussion →

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Appendices →

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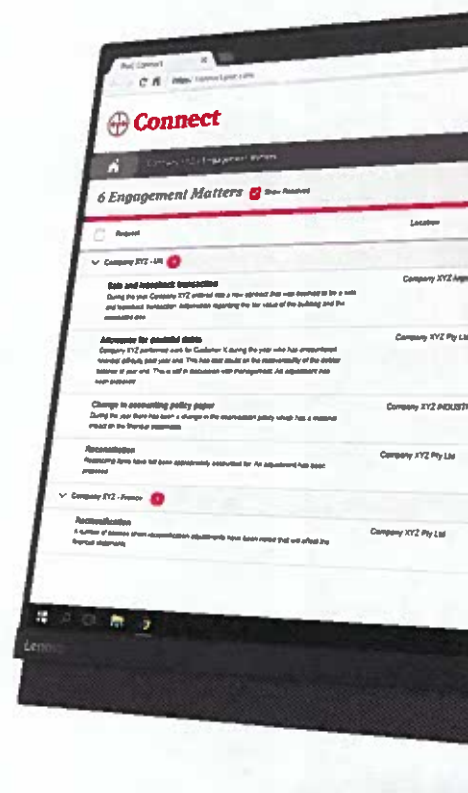
01 Status of the audit



We have substantially completed our audit of the 2020 financial statements.

The following items are outstanding at the time of mailing and need to be addressed before we can issue our auditor's report. We will provide an update on the status of these items at our upcoming meeting.

1. Completion of work surrounding government transfers
2. Partner final review
3. Review of final financial statements
4. Receipt of legal letter confirmations
5. Signed management representation letter
6. Subsequent events procedures
7. Approval of the financial statements by the Mayor and Town Council



+ Connect
No late surprises.

Connect enables better information exchange and document management through **safe and secure real-time** collaboration.



Watch now:
Connect: PwC's global audit workflow tool

On your audit, Connect was used to coordinate:

129 3 50

Requests

Client employees

Discussions held

02 Significant audit, accounting and financial reporting matters



We are responsible for discussing our views about the significant qualitative aspects of the Organization's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

Significant audit, accounting and financial reporting matters

Audit risks and results

Management Override of Controls

Background information

There is an inherent risk of fraud in all entities of potential management override of controls over financial reporting. This is a required significant risk under auditing standards.

PwC's views

- Management has controls and procedures in place to ensure appropriate segregation of duties exist over financial reporting.
- Management reviews significant and unusual entries to ensure that accounting for these entries are appropriate.
- We enquired of management as to their perspective on fraud risk and the existence of fraud in the Town.
- We have obtained a listing of journal entries and confirmed its completeness.
- We have selected a sample of journal entries and reviewed them for reasonableness.
- We have applied professional skepticism in performing our audit procedures and ensured that unpredictability was incorporated into our audit approach.
- Our procedures in this area were performed without exception.



Significant audit, accounting and financial reporting matters

Audit risks and results

Risk of fraud in revenue recognition

Background information

Auditing standards assume a rebuttable presumption that there is a significant risk of fraud in revenue recognition in all Organizations.

PwC's views

- We have considered the following criteria in assessing the risk:
 - complexity of revenue recognition policy and types of transactions;
 - incentives/pressures to fraudulently misstate revenue transactions or related balances; and
 - potential opportunity and rationalization.
- We considered the risk to be significant for all material revenue streams related to the occurrence of journal entries.
- Management reviews significant and unusual entries to ensure that accounting for these entries are appropriate.
- We have assessed the appropriateness of revenue recognition policies and compliance with these policies.
- We obtained a high level of substantive evidence related to the specific risk of fraud in revenue recognition performing testing of journal entries related to revenue recognition.
- Our procedures in this were performed without exception.

7

7



Impact of COVID-19 on the audit

Financial reporting and audit impact

We performed incremental procedures due to the impact of COVID-19, which impacted our risk assessment and materiality levels. We have outlined key areas of focus and our procedures for the Town of Sundre below:

Area of focus	Description	PwC response
Going concern assessment / debt covenants	<p>There may be significant impact on forecasted operating results and/or cash flow projections resulting from the impact of matters such as disruption to the operations of businesses and reduction in revenues due to temporary relief measures.</p> <p>Pressures on profitability and liquidity could negatively impact management's ability to access capital as well as its ability to be in compliance with financial and/or non-financial debt covenants, which could result in an acceleration of debt or restrictions on future borrowings.</p>	<ul style="list-style-type: none"> Reviewed management's FY21 forecasts and going concern assessment to ensure they are reflective of the current environment, including COVID-19 and measures taken to control it. As a result, management has concluded that there is no significant doubt about the Town's ability to continue as a going concern and that the preparation of the financial statements on a going concern basis is appropriate. We concur with management's assessment. Reviewed management's assessment of debt covenant and no breach of covenants. We concur with management's assessment.
Impairment of tangible capital assets	<p>As of December 31, 2020, Town of Sundre has tangible capital assets totalling \$43.9 million. Under Section 3150, management is required to test for impairment whenever conditions indicate that a tangible capital asset is impaired. When an impairment is required, the net carrying amount of the tangible capital asset shall be written down to the asset's recoverable amount.</p>	<ul style="list-style-type: none"> Assessed management's impairment indicator analysis to determine whether an impairment assessment is required. Management concluded no indicators of impairment were identified. We agree with management's assessment and no exceptions were noted.



Impact of COVID-19 on the audit

Area of focus	Description	PwC response
Disclosures in financial statements	Additional disclosures may be required regarding the effect of COVID-19 on your business within financial statements, based on PSAS disclosure standards or outside the financial statements. Examples of affected disclosures could include risk factors, impairment of non-financial assets, impairment of financial assets, debt, liquidity, and subsequent events.	<ul style="list-style-type: none"> In the context of procedures performed in other areas and our review of the financial statements, we concluded that appropriate disclosures have been made in the financial statements to adequately reflect the impact of COVID-19.
Internal control over financial reporting	<p>When the Town's personnel are working remotely, it often means the design and operation of internal controls will either need to change or will no longer be as effective. These changes may occur at any time during the period and may also increase potential risk of fraud.</p> <p>Working remotely may also have necessitated changes to IT General Controls and/or other system changes that may create new IT risks. The increased use of remote access to your systems may have implications related to system capacity and cybersecurity as threat actors are targeting devices used for remote access into work. This could come in the form of ransomware or other malware attacks introduced through phishing campaigns.</p>	<ul style="list-style-type: none"> We have performed walkthroughs to assess the design and implementation of all key controls, with particular focus on new or changed controls, as part of our planning procedures. We have evaluated changes to the IT environment, including any new IT risks. We have considered any ongoing changes to controls. Management notes that internal controls at the Town have not been significantly impacted by COVID-19. As a result of employees working from home, controls have not changed however the way they are performed may have changed. PwC has not taken a controls reliance approach however through our understanding of controls and walkthroughs performed, no exceptions to controls were noted.

3 Audit findings



We are required to communicate any unadjusted and adjusted items, including disclosures and items that relate to prior periods or could impact future periods, and the effect that they may have on our opinion.

Audit findings

Summary of unadjusted and adjusted items

Our responsibility is to issue an opinion as to whether the financial statements are free of material misstatement.

The materiality levels previously communicated to you have changed from \$271,800 to \$278,000 (Prior year - \$287,400).

Unadjusted items

During our audit, we did not note any current year unadjusted items with an impact on excess of revenue over expenses, however an unadjusted item from the prior year's audit with a roll forward impact on the current year:

Unadjusted items for the year ended December 31, 2020	Assets Dr / (Cr)	Liabilities Dr / (Cr)	Accumulated Surplus Dr / (Cr)	Excess of revenue over expenses Dr / (Cr)
1. Prepaid local improvement charges collected in prior years, which should have been recognized as revenue in the period collected.		\$23,366	(\$46,731)	\$23,365

Adjusted items

We did not identify any items that were communicated to management and subsequently corrected in the financial statements.



04 Bringing you insights that matter



With an understanding of your business and operations, your audit team – along with other specialists in finance, cybersecurity, and more – can dig deeper into important audit matters in a new way and share thought leadership to help you make important business decisions.

Bringing you insights that matter

Insights into your business and industry

Future of finance



<https://www.pwc.com/ca/en/today-s-issues/future-of-finance.html>

Finance leaders play a pivotal role in helping their organizations navigate a changing business landscape. [Click here to learn more](#) about how we are helping our clients transform their finance functions through people, processes and performance.

Workforce of the future

Canadian workforce of the future survey

Employees and employers adjust to a new world of work in the COVID-19 era



<https://www.pwc.com/ca/en/today-s-issues/upskilling/canadian-pulse-survey.html>

We are on the edge of a new world of work — one brimming with ways to reimagine how we use technology to collaborate, innovate and deliver differently. Our Canadian workforce study (conducted July 23–27) takes the pulse of employees and their perceptions of return-to-work plans and the new digital work experience.

Canadian Digital Trust Insights 2021



www.pwc.com/ca/digitaltrustinsights

Just decades after coming out from under IT's wing, the cybersecurity profession has matured. Cyber teams are now armed with the insight and foresight only experience can provide. And the timing couldn't be better, as many of the industries, organizations and people they serve are at a pivotal moment.

Our findings from the Global Digital Trust Insights 2021 survey of more than 3,000 business and technology executives around the world, including a significant number of Canadian respondents, tell us what's changing and what's next in cybersecurity.

For more information on any of these topics, please speak to Angela Loo who can discuss with you and arrange discussions with PwC's experts.

5 Other items for discussion



Working in harmony with you, we combine our judgment and experience to communicate matters that may assist you in overseeing both management's financial reporting process and our commitment to an effective audit.



Other items for discussion

Revised standard for auditing accounting estimates

CAS 540 (Revised) "Auditing Accounting Estimates and Related Disclosures" is the enhanced standard for auditing accounting estimates and is effective for periods beginning on or after December 15, 2019. The revised standard enhances and expands on the existing requirements in a number of key areas, which will in many cases have a significant impact on the robustness of audit risk assessment procedures and the resulting audit work we perform.

Risk assessment

Key changes

- More detailed requirements around understanding processes and controls
- Deeper evaluation of estimation uncertainty, complexity, subjectivity and other inherent risk factors (characteristics that drive risks of misstatement) for all estimates
- Requirement to consider spectrum of inherent risk as basis for 'scaling' audit response

Impact

- More time spent with management and additional inquiries of personnel and requests for supporting documentation
- Risk assessment procedures performed for estimates

Audit response

Key changes

- Emphasis on consideration of testing operating effectiveness of relevant controls
- More detailed objectives-based requirements for testing methods, significant assumptions and data
- Expanded requirements regarding audit evidence when developing auditor's point estimate or range

Impact

- Expanded procedures and additional evidence over significant assumptions

Disclosures

Key changes

- Evaluation of disclosures alongside the accounting estimate for risk assessment and testing, with emphasis on the adequacy of estimation uncertainty information

Impact

- Reviewed disclosures surrounding accounting estimates, no additional disclosures were required.

Communications

Key changes

- Emphasized requirements regarding communications with those charged with governance

Impact

- Communicated changes with management
- Completed procedures on 'stand back' evaluation during completion



Click to read CPA Canada's Audit Client briefing:
Revised CAS 540, auditing estimates

<https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/canadian-auditing-standards-cas/publications/client-briefing-cas-540-revised>

Other items for discussion

Required communications

Draft auditor's report	The draft auditor's report is included in Appendix 1 .
Management's representations	<p>We are required to inform you of the representations we are requesting from management. A copy of the management representation letter is included in Appendix 2.</p> <p>We requested our standard representations.</p>
Independence	We confirm our independence with respect to the Town and not aware of any additional relationships that would impair our independence or need to be disclosed to you.
Significant deficiencies in internal control	<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.</p> <p>We have issued a separate letter management outlining other observations and recommendations with respect to the Town's internal controls.</p> <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 purposes of expressing an opinion on the effectiveness of internal control.</p>



Other items for discussion

Required communications

Other information in documents containing audited financial information

You confirm that you are not required or intend to issue any documents that contain or accompany the financial statements and the auditor's report thereon.

Fraud and illegal acts

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.

If the Mayor and Council are aware of any such fraud or illegal acts not previously discussed with us, please contact Angela Loo before or after the presentation of this report.

Subsequent events

No subsequent events which would impact the financial statements other than those disclosed have come to our attention.

If the Mayor and Council are aware of any subsequent events that might affect the financial statements, please contact Angela Loo before or after the presentation of this report.





6 Appendices

- 1 Draft auditor's report
- 2 Management representation letter
- 3 Other publications and links



Appendix 1

Draft auditor's report





Independent auditor's report

To the Mayor and Town Council of Town of Sundre

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Town of Sundre (the Town) as at December 31, 2020 and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

What we have audited

The Town's financial statements comprise:

- the statement of financial position as at December 31, 2020;
- the statement of operations and accumulated surplus for the year then ended;
- the statement of change in net financial assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as

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



management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 financial statements.

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

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



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

(to be signed - PricewaterhouseCoopers LLP/s.r.l./s.e.n.c.r.l.)

Chartered Professional Accountants

Calgary, Alberta
April 26, 2021

Appendix 2

Management representation letter



Client letterhead

April 26, 2021

PricewaterhouseCoopers LLP
111-5th Avenue SW, Suite 3100
Calgary AB T2P 5L3

We are providing this letter in connection with your audit of the financial statements of Town of Sundre (the Town) as at December 31, 2020 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 of the Town and results of its operations and its cash flows in accordance with Canadian public sector accounting standards (the financial statements). This letter also covers the audit of the Financial Information Return (FIR) as at and for the year ended December 31, 2020.

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 2, 2020.

We confirm the following representations:

- The preparation and fair presentation of the financial statements are in accordance with Canadian public sector accounting standards including disclosures;
- The preparation and fair presentation of the FIR, in accordance with basis of accounting described in the notes;
- We designed, implemented and maintained an effective system of internal control over financial reporting to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error;
- We designed, implemented and maintained an effective system of internal control to prevent and detect fraud;
- We provided you with all relevant information and access, as agreed in the terms of the audit engagement; and
- We ensured all transactions have been recorded in the accounting records and are reflected in the financial statements and the FIR.

Distribution and use of the auditor's report on the FIR

We confirm that the auditor's report on the FIR is solely intended for the Town of Sundre and the Minister of Alberta Municipal Affairs (the specified users), in accordance with the terms of our engagement. We understand that this auditor's report is not intended to be and should not be distributed to and used by anyone other than the specified users. We also understand that, during your audit, items of possible interest to a third party, other than the above-mentioned users, have not been specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Preparation of financial statements and FIR

The financial statements are fairly presented in accordance with Canadian public sector accounting standards, and include all disclosures necessary for such fair presentation and disclosures otherwise required to be included therein by the laws and regulations to which the Town is subject. We have prepared the Town's financial statements on the basis that the Town is able to continue as a going concern.

The FIR includes all disclosure 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 are subject.

We have appropriately reconciled our books and records (e.g. general ledger accounts) underlying the financial statements 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. 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 statement of financial position account, which should have been written off to a profit and loss account and vice versa.

Other information

We confirm to you that we are not required by law, regulation or custom and do not intend to issue a document (which would include or accompany the financial statements and our auditor's report thereon) with information on the Town's operations and the Town's financial results and financial position as set out in the financial statements.

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.

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 in accordance with the basis of accounting described in the notes.

Internal control over financial reporting

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.

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

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, have been disclosed to you. The Town has complied with all aspects of contractual agreements that could have a material effect on the financial statements 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 senior management, management, employees who have significant roles in internal control or others where the fraud could have a material effect on the financial statements and the FIR; 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, investors 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:
 - All financial records and related data;
 - Information regarding significant transactions and arrangements that are outside the normal course of business;
 - Minutes of the meetings of Mayor and Town Council. The most recent meetings held were March 8, 2021;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the Town 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, including any known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.

Accounting estimates and judgments

We are responsible for all significant estimates and judgments affecting the financial statements. These include fair value measurements and disclosures. The methods, underlying data, and significant assumptions used in developing accounting estimates and the related disclosures are reasonable and appropriate to achieve recognition, measurement, or disclosure in the financial statements in accordance with Canadian public sector accounting standards. The methods used in developing accounting estimates have been consistently applied in the periods presented and the data used in developing accounting estimates is accurate and complete. Accounting estimates and judgments appropriately reflect management's intent and ability to carry out specific courses of action, where relevant. Disclosures related to accounting estimates are complete and reasonable under Canadian public sector accounting standards. There have been no subsequent events that would require the adjustment of any significant estimates and related disclosures.

Significant estimates and measurement uncertainties known to management that are required to be disclosed in accordance with CPA Canada Public Sector Accounting Handbook Section 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 CPA Canada Public Sector Accounting Handbook Section PS 2200, *Related Party Disclosures*, and all the related party relationships and transactions.

The identity and relationship of, and balances and transactions with, related parties have been properly recorded and adequately disclosed in the financial statements as required by CPA Canada Public Sector Accounting Handbook Section PS 2200, *Related Party Disclosures*. We provided support for any assertion that a transaction with a related party was conducted on terms equivalent to those prevailing in an arm's length transaction.

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

There are no events or conditions that, individually or collectively, may cast significant doubt on the Town's ability to continue as a 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 (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 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 as at December 31, 2020 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

Certain representations in this letter are described as being limited to those matters that are material. 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 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.

We confirm there are no corrected misstatements in the financial statements.

Events after statement of financial position date

We have identified all events that occurred between December 31, 2020 and the date of this letter that may require adjustment of, or disclosure in, the financial statements, and have effected such adjustment or disclosure.

For the following specific representations, the terms “year-end” and “year” are defined as each year-end and each year respectively, covered by the audit of the financial statements as stated above.

Cash and banks

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.

Restricted assets and revenues

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

All externally restricted inflows, other than those that relate to government transfers received or trusts under administration, 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 \$1,555,993 and are considered to be fully collectible.

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.

The Town has disclosed to us all transfers of receivables (including securitizations) that have occurred during the year.

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 year-end and are not subject to discount except for normal cash discounts.

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, business enterprises, partnerships, joint ventures or other participations during the year.

All transactions with subsidiaries, business enterprises, partnerships or joint ventures have been recorded in the accounts presented to you. All investments in and advances to subsidiaries, business enterprises, 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.

There has been no activity in any dormant or inactive subsidiaries, business enterprises, partnerships, joint ventures or other participations, except as disclosed to you.

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 assets 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, *Tangible Capital Assets*.

Long-term debt

All borrowings and financial obligations of the Town of which we are aware are included in the financial statements as at year-end, 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 the year. 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 and deferred contributions

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

Statements of operations, changes in net financial 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 changes in net financial assets.

Any changes to internal fund restrictions that are reflected in the financial statements, but not yet approved by the Mayor and Town Council will be approved prior to the Mayor and Town Council approving the financial statements.

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 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 & Development, Recreation & Culture, and Utility Services.

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

Changes in accounting policies related specifically to segment reporting that have a material effect on segment information have been disclosed.

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 March 18, 2019 with re-approval for changes on December 15, 2020. Planned results were presented for the same scope of activities and on a basis consistent with that used for actual results.

Yours truly,

Town of Sundre

Linda Nelson, Chief Administrative Officer

Chris Albert, Director of Corporate Services

Appendix A – Related Parties

Mayor

- Terry Leslie

Town Councillors

- Cheri Funke
- Paul Isaac
- Todd Dalke
- Charlene Preston
- Robert Wolfe
- Richard Warnock

Management

- Linda Nelson, Chief Administrative Officer
- Chris, Albert, Director of Corporate Services
- Mike Marko, Director of Planning & Development

Other

- Soul Divinity Healing & Art (owned by family member of Councillor Richard Warnock)
- Tranquility Day Spa (owned by family member of Councillor Rob Wolfe)
- Fountain Tire (owned by Councillor Todd Dalke)
- 987924 Alberta ltd. / Greenhouse & Garden Centre (significant control by Councillor Cheri Funke)

Appendix B - Summary of unadjusted items

A. Unadjusted items

As a result of our audit, we did not note any current year unadjusted items with an impact on deficiency of revenue over expenses.

We noted an unadjusted item from the prior year's audit with a roll forward impact on the current year:

Description	Statement of Operations	Statement of Financial Position		
	Overstated (understated) \$	Assets (overstated) understated \$	Liabilities overstated (understated) \$	Accumulated surplus overstated (understated) \$
Prepaid local improvement charges collected in prior years, which should have been recognized as revenue in the period collected.	\$23,365	\$-	\$23,366	(\$46,731)

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

As a result of our audit, there were no adjusted misstatement identified.

Appendix 3

Other publications and links

Government's workforce transformation playbook

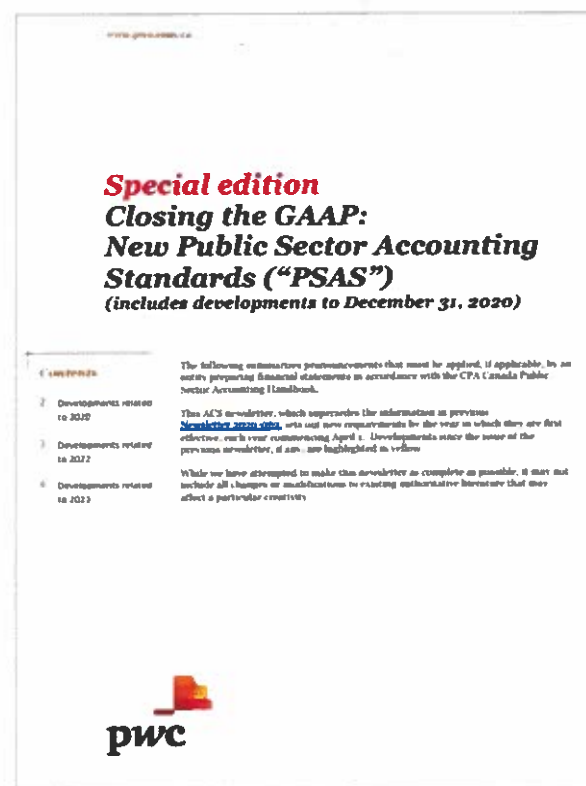
Canadian workforce of the future survey – Government employee insights

Governments are looking to transform to meet the workforce challenges of a rapidly changing world—whether they're ready or not.

Our [Canadian workforce of the future survey](#) takes the pulse of Canadian employees' and employers' perceptions of return-to-workplace plans and the digital workplace experience during the COVID-19 pandemic. Our public sector analysis looks at how COVID-19 has affected government employees—and the four key actions you can take to make a lasting difference.



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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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TOWN OF SUNDRE

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Approved by Council:

Terry Leslie, Mayor

Chris Albert, CPA, CGA
Director of Corporate Services

Town of Sundre
Statement of Financial Position
As at December 31, 2020

	2020 \$	2019 \$
FINANCIAL ASSETS		
Cash and temporary investments (Note 4)	\$ 8,896,006	\$ 9,750,272
Receivables (Note 5)		
Taxes and grants in place of taxes	522,095	340,293
Trade and other receivables	1,033,898	793,905
Investments (Note 6)	27,754	27,700
	<u>\$ 10,479,753</u>	<u>\$ 10,912,170</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 662,894	\$ 995,310
Deposit liabilities	113,982	61,703
Deferred revenue (Note 7)	1,408,678	1,194,524
Long-term debt (Note 8)	5,836,620	6,310,401
	<u>\$ 8,022,174</u>	<u>\$ 8,561,938</u>
NET FINANCIAL ASSETS	<u>\$ 2,457,579</u>	<u>\$ 2,350,232</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 11)	\$ 43,933,185	\$ 42,872,155
Inventory for consumption	80,842	80,842
Prepaid Expense	40,914	25,807
	<u>\$ 44,054,941</u>	<u>\$ 42,978,804</u>
ACCUMULATED SURPLUS (Note 13)	<u>\$ 46,512,520</u>	<u>\$ 45,329,036</u>

Commitments and contingencies (Note 16 and 17)

Approved on behalf of Council by:

Town of Sundre
Statement of Operations and Accumulated Surplus
As at December 31, 2020

	Budget \$	2020 \$	2019 \$
REVENUE			
Net municipal taxes (Schedule 3)	\$ 3,534,343	\$ 3,647,933	\$ 3,491,851
User fees and sales of goods	3,817,533	3,964,062	3,957,227
Government transfers for operating (Schedule 4)	777,843	1,140,330	1,057,444
Investment Income	21,000	72,381	192,521
Fines, penalties and cost of taxes	117,700	92,005	122,967
Licenses and permits	86,300	75,940	85,862
Rentals	106,150	64,737	97,151
Other	204,200	305,513	231,891
Total Revenue	\$ 8,665,069	\$ 9,362,901	\$ 9,236,914
EXPENSES			
Legislative	\$ 313,746	\$ 305,949	\$ 319,563
Administration	725,240	717,690	621,714
Protective services	716,869	679,215	895,931
Roads, streets, walks, lighting	1,681,459	1,355,388	1,305,202
Water supply and distribution	1,244,058	1,042,040	1,163,421
Wastewater treatment and disposal	817,167	795,032	762,305
Waste management	237,672	268,929	269,069
Gas distribution	1,221,071	1,170,323	1,114,644
Family and community support	35,520	165,785	165,691
Land use planning, zoning and development	717,713	632,200	699,372
Parks and recreation	1,796,152	1,575,829	1,644,281
Culture	129,001	321,834	313,856
Total Expenses	\$ 9,635,668	\$ 9,030,214	\$ 9,275,049
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES - BEFORE OTHER	\$ (970,599)	\$ 332,687	\$ (38,135)
OTHER			
Contributed Assets	-	316,600	54,050
Government Transfers for capital (Schedule 4)	1,231,000	534,197	290,379
	\$ 1,231,000	\$ 850,797	\$ 344,429
EXCESS OF REVENUE OVER EXPENSES	\$ 260,401	\$ 1,183,484	\$ 306,294
ACCUMULATED SURPLUS, BEGINNING OF YEAR	\$ 45,329,036	\$ 45,329,036	\$ 45,022,742
ACCUMULATED SURPLUS, END OF YEAR (Note 13)	\$ 45,589,437	\$ 46,512,520	\$ 45,329,036

Town of Sundre
Statement of Change in Net Financial Assets
As at December 31, 2020

	2020 Budget \$	2020 \$	2019 \$
EXCESS OF REVENUES OVER EXPENSES	\$ 260,401	\$ 1,183,484	\$ 306,294
Change in tangible capital assets			
Acquisition of tangible capital assets	(15,067,297)	(2,668,445)	(3,021,585)
Contributed Tangible capital assets	-	(316,600)	(54,050)
(Gain) Loss on sale of tangible capital assets	-	(2,746)	(3,603)
Amortization of tangible capital assets	2,050,000	1,916,761	1,837,537
Trade-in value on disposal of tangible capital assets	-	10,000	40,000
Proceeds on disposal of tangible capital assets	-	-	52,500
	<u>\$ (13,017,297)</u>	<u>\$ (1,061,030)</u>	<u>\$ (1,149,201)</u>
Change in non-financial assets			
(Acquisition) Use of inventories for consumption	-	-	(1)
(Acquisition) Use of prepaid assets	-	(15,107)	3,508
	<u>-</u>	<u>(15,107)</u>	<u>3,507</u>
INCREASE (DECREASE) IN NET ASSETS	\$ (12,756,896)	\$ 107,347	\$ (839,400)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>\$ 2,350,232</u>	<u>\$ 2,350,232</u>	<u>\$ 3,189,632</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ (10,406,664)</u>	<u>\$ 2,457,579</u>	<u>\$ 2,350,232</u>

**Town of Sundre
Statement of Cash Flows
As at December 31, 2020**

	2020 \$	2019 \$
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenues over expenses	\$ 1,183,484	\$ 306,294
Non-cash items included in excess (shortfall) of revenue over expenses		
Amortization of tangible capital assets	1,916,761	1,837,537
Tangible capital assets received as contributions	(316,600)	(54,050)
(Gain) / Loss on disposal of tangible capital assets	(2,746)	(3,603)
Trade-in value on disposal of tangible capital assets	10,000	40,000
Non-cash charges to operations (net change)		
(Increase) Decrease in taxes and grants in place of taxes	(181,802)	(41,414)
(Increase) Decrease in trade and other receivables	(239,993)	(65,463)
(Increase) Decrease in inventory for consumption	-	(1)
(Increase) Decrease in prepaid expenses	(15,107)	3,508
(Decrease) Increase in accounts payable and accrued liabilities	(332,416)	8,589
Increase (Decrease) in deposit liabilities	52,279	(1,050)
Increase (Decrease) in deferred revenue	214,154	288,718
Total cash provided by operations	<u>\$ 2,288,014</u>	<u>\$ 2,319,065</u>
CAPITAL		
Acquisition of tangible capital assets	(2,668,445)	(3,021,585)
Proceeds on disposal of tangible capital assets	-	52,500
Cash applied to capital transactions	<u>\$ (2,668,445)</u>	<u>\$ (2,969,085)</u>
INVESTING		
(Increase) Decrease in investments	(54)	-
Cash provided by investing transactions	<u>\$ (54)</u>	<u>\$ -</u>
FINANCING		
Long-term debt repaid	(473,781)	(453,661)
Long-term debt acquired	-	1,307,200
Cash provided by financing transactions	<u>\$ (473,781)</u>	<u>\$ 853,539</u>
CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR	<u>\$ (854,266)</u>	<u>\$ 203,519</u>
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	<u>\$ 9,750,272</u>	<u>\$ 9,546,753</u>
CASH AND TEMPORARY INVESTMENTS, END OF YEAR	<u><u>\$ 8,896,006</u></u>	<u><u>\$ 9,750,272</u></u>
Cash and temporary investments is made up of:		
Cash and temporary investments (Note 4)	\$ 7,998,604	\$ 8,630,911
Designated portion of cash (Note 4)	897,402	1,119,361
	<u><u>\$ 8,896,006</u></u>	<u><u>\$ 9,750,272</u></u>

Town of Sundre
Schedule of Changes in Accumulated Surplus
As at December 31, 2020
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2020	2019
BALANCE, BEGINNING OF YEAR	\$ 2,465,895	\$ 6,301,387	\$ 36,561,754	\$ 45,329,036	\$ 45,022,742
Excess of revenues over expenses	1,183,484	-	-	1,183,484	306,294
Unrestricted funds designated for future use	(873,318)	873,318	-	-	-
Restricted funds used for operations	40,000	(40,000)	-	-	-
Restricted funds re-designated as Unrestricted	2,100,000	(2,100,000)	-	-	-
Restricted funds used for tangible capital assets	-	(1,956,754)	1,956,754	-	-
Current year funds used for tangible capital assets	(711,691)	-	711,691	-	-
Contributed tangible capital assets	(316,600)	-	316,600	-	-
Disposal of tangible capital assets	7,254	-	(7,254)	-	-
Annual amortization expense	1,916,761	-	(1,916,761)	-	-
Long term debt acquired	-	-	-	-	-
Long term debt repaid	(473,781)	-	473,781	-	-
Change in accumulated surplus	\$ 2,872,109	\$ (3,223,436)	\$ 1,534,811	\$ 1,183,484	\$ 306,294
BALANCE, END OF YEAR	\$ 5,338,004	\$ 3,077,951	\$ 38,096,565	\$ 46,512,520	\$ 45,329,036

TOWN OF SUNDRE
SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2020
Schedule 2

	Buildings	Engineered Structures	Land	Land Improvements	Machinery & Equipment	Vehicles	2020	2019
COSTS:								
Balance, beginning of year	\$ 14,826,515	\$ 33,399,686	\$ 9,245,110	\$ 1,970,695	\$ 3,443,090	\$ 1,727,604	\$ 64,612,700	\$ 61,651,960
Acquisition of tangible capital assets	672,189	2,545,119	525,000	255,335	278,370	-	4,276,013	2,693,252
Work-in-progress	-	(1,290,155)	-	(813)	-	-	(1,290,968)	382,383
Disposal of tangible capital assets	-	-	-	-	(29,189)	-	(29,189)	(114,895)
Balance, end of year	\$ 15,498,704	\$ 34,654,650	\$ 9,770,110	\$ 2,225,217	\$ 3,692,271	\$ 1,727,604	\$ 67,568,556	\$ 64,612,700
ACCUMULATED AMORTIZATION:								
Balance, beginning of year	\$ 6,008,960	\$ 12,302,419	\$ -	\$ 810,871	\$ 1,763,109	\$ 855,186	\$ 21,740,545	\$ 19,929,006
Annual Amortization	467,092	1,039,883	-	126,809	201,071	81,906	1,916,761	1,837,537
Accumulated amortization on disposals	-	-	-	-	(21,935)	-	(21,935)	(25,998)
Balance, end of year	\$ 6,476,052	\$ 13,342,302	\$ -	\$ 937,680	\$ 1,942,245	\$ 937,092	\$ 23,635,371	\$ 21,740,545
2020 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 9,022,652	\$ 21,312,348	\$ 9,770,110	\$ 1,287,537	\$ 1,750,026	\$ 790,512	\$ 43,933,185	\$ 42,872,155
2019 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 8,817,555	\$ 21,097,267	\$ 9,245,110	\$ 1,159,824	\$ 1,679,981	\$ 872,418	\$ 42,872,155	

Town of Sundre
Schedule of Property and Other Taxes
For the Year Ended December 31, 2020
Schedule 3

	Budget \$	2020 \$	2019 \$
TAXATION			
Real property taxes	\$ 3,285,218	\$ 4,558,199	\$ 4,345,843
Linear property taxes	128,125	206,254	170,045
Grants in Lieu of Taxes	41,000	-	-
Special assessments and local improvement taxes	80,000	102,052	102,052
	<u>\$ 3,534,343</u>	<u>\$ 4,866,505</u>	<u>\$ 4,617,940</u>
REQUISITIONS			
Alberta School Foundation Fund	-	1,073,455	1,031,576
Mountain View Senior's Housing	-	145,117	93,509
Designated Industrial Properties	-	-	1,004
	<u>\$ -</u>	<u>\$ 1,218,572</u>	<u>\$ 1,126,089</u>
NET MUNICIPAL TAXES	<u>\$ 3,534,343</u>	<u>\$ 3,647,933</u>	<u>\$ 3,491,851</u>

**Town of Sundre
Schedule of Government Transfers
For the Year Ended December 31, 2020
Schedule 4**

	Budget \$	2020 \$	2019 \$
TRANSFERS FOR OPERATING			
FEDERAL TRANSFERS			
Celebrate Canada	\$ -	\$ -	\$ -
PROVINCIAL TRANSFERS			
Family & Community Services	-	71,478	71,478
Municipal Sustainability Initiative - Operating	30,000	44,008	34,957
River Bank Stabilization	-	-	9,809
Flood Mitigation	-	-	-
Other	-	157,098	49,368
	<u>\$ 30,000</u>	<u>\$ 272,584</u>	<u>\$ 165,612</u>
LOCAL GOVERNMENT TRANSFERS			
Shared-cost agreements and grants	747,843	867,746	891,832
Total Operating	<u>\$ 777,843</u>	<u>\$ 1,140,330</u>	<u>\$ 1,057,444</u>
TRANSFERS FOR CAPITAL			
FEDERAL TRANSFERS			
Federal Gas Tax Rebate	331,000	281,970	4,369
PROVINCIAL TRANSFERS			
Municipal Sustainability Initiative - Capital	900,000	252,227	286,010
LOCAL GOVERNMENT TRANSFERS			
Shared-cost agreements	-	-	-
Total Capital	<u>\$ 1,231,000</u>	<u>\$ 534,197</u>	<u>\$ 290,379</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 2,008,843</u>	<u>\$ 1,674,527</u>	<u>\$ 1,347,823</u>

Town of Sundre
Schedule of Expenses by Object
For the Year Ended December 31, 2020
Schedule 5

	Budget \$	2020 \$	2019 \$
EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 2,979,168	\$ 3,030,771	\$ 2,974,908
Contracted and general services	781,992	840,157	773,417
Materials, goods, utilities and other	3,013,812	2,257,440	2,443,593
Transfers to local organizations	550,696	764,376	1,038,837
Interest on long-term debt	260,000	220,709	206,757
Amortization of tangible capital assets	2,050,000	1,916,761	1,837,537
	<u>\$ 9,635,668</u>	<u>\$ 9,030,214</u>	<u>\$ 9,275,049</u>

Town of Sundre
Schedule of Segmented Disclosure
For the Year Ended December 31, 2020
Schedule 6

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Utility Services	Total \$
REVENUE							
Net Municipal Taxes	\$ 3,647,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,647,933
Government transfers	44,008	161,236	6,874	68,250	1,169,159	225,000	1,674,527
User fees and sales of goods	84,637	119,764	98,271	73,252	286,369	3,534,451	4,196,744
Investment income	72,381	-	-	-	-	-	72,381
Other revenues	227,461	50,351	-	-	344,301	-	622,113
	<u>\$ 4,076,420</u>	<u>\$ 331,351</u>	<u>\$ 105,145</u>	<u>\$ 141,502</u>	<u>\$ 1,799,829</u>	<u>\$ 3,759,451</u>	<u>\$ 10,213,698</u>
EXPENSES							
Contract & general services	\$ 284,676	\$ 131,922	\$ 44,980	\$ 21,417	\$ 78,190	\$ 278,972	\$ 840,157
Salaries & wages	407,011	267,089	355,815	430,557	733,279	837,020	3,030,771
Goods & supplies	209,049	148,528	256,108	170,226	282,090	1,191,439	2,257,440
Transfers to local organizations	-	10,956	-	10,000	684,003	59,417	764,376
Long-term debt interest	13,480	-	152,710	-	2,286	52,233	220,709
Other expenses	-	-	-	-	-	-	-
	<u>\$ 914,216</u>	<u>\$ 558,495</u>	<u>\$ 809,613</u>	<u>\$ 632,200</u>	<u>\$ 1,779,848</u>	<u>\$ 2,419,081</u>	<u>\$ 7,113,453</u>
NET REVENUE, BEFORE AMORTIZATION	<u>\$ 3,162,204</u>	<u>\$ (227,144)</u>	<u>\$ (704,468)</u>	<u>\$ (490,698)</u>	<u>\$ 19,981</u>	<u>\$ 1,340,370</u>	<u>\$ 3,100,245</u>
Amortization expense	(109,420)	(120,720)	(545,776)	-	(283,601)	(857,244)	(1,916,761)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u><u>\$ 3,052,784</u></u>	<u><u>\$ (347,864)</u></u>	<u><u>\$ (1,250,244)</u></u>	<u><u>\$ (490,698)</u></u>	<u><u>\$ (263,620)</u></u>	<u><u>\$ 483,126</u></u>	<u><u>\$ 1,183,484</u></u>

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

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, 2020**

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, 2020

I. 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:

	YEARS
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) Restricted Surpluses for Future Expenditures

Restricted Surpluses are established at the discretion of Council to set aside funds for future operating and capital expenditures. Transfers to and/or from restricted surplus accounts 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.

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.

**Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

q) Related Party Transactions

Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and when the transactions have, or could have, a material financial effect on the financial statements. Related parties and transactions are reviewed annually.

2. COVID-19 PANDEMIC

In March 2020, the World Health Organization declared the COVID-19 outbreak a worldwide pandemic. This has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include restrictions on events and gatherings, the implementation of travel bans, quarantine periods and physical distancing, have caused material disruption to businesses globally, resulting in an economic slowdown. Governments and central banks have introduced significant monetary and fiscal relief programs designed to stabilize economic conditions; however, the situation is dynamic, and the success of these interventions is not currently determinable.

Management has assessed the financial impact of COVID-19 at December 31, 2020, including the impact of additional lost facility operating revenue, the collectability of receivables, and the impact on its cash flows and borrowing agreements. To date, the current economic challenges have resulted in moderate declines in facility revenues due to closures, and a reduction of penalty revenue due to Council deferral initiatives. Cash flows have remained acceptable throughout the pandemic to date and have had minimal impact. The Government of Alberta has provided funding through the Municipal Operating Support Transfer initiative, which has been utilized to offset the additional costs associated with complying with provincial health measures and compensate for reduced revenues (see Note 7). While the Town is in a sound financial position, it is possible the pandemic may continue to have a material long-term adverse effects on the future operations and cash flows, including increased defaults or bankruptcies of property owners.

The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the organization is not known at this time. The Town of Sundre will continue to monitor the impacts of the pandemic on the community that it serves and its employees and continue to adjust to the volatile situation.

3. FUTURE ACCOUNTING POLICIES

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

PSAB Section 1201, Financial Statement Presentation

This section is effective for fiscal years beginning on or after April 1, 2022, when sections PS 2601 and PS 3450 are adopted and establishes new general reporting principles and standards for the disclosure of information in government financial statements.

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

3. FUTURE ACCOUNTING POLICIES (continued)

PSAB Section 2601, Foreign Currency Translation

This section is effective for fiscal years beginning on or after April 1, 2022 and establishes standards on how to account for and report transactions that are denominated in foreign currency in government financial statements.

PSAB Section 3280, Asset Retirement Obligations

This section is effective for fiscal years beginning on or after April 1, 2022 and provides guidance on accounting for asset retirement obligations.

PSAB Section 3400, Revenue

This section is effective for fiscal years beginning on or after April 1, 2023 and provides greater clarity on the difference between exchange and non-exchange 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, 2021 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.

4. CASH AND TEMPORARY INVESTMENTS

	2020 \$	2019 \$
Cash	7,141,461	7,785,023
Temporary Investments	857,143	845,888
Designated Cash	897,402	1,119,361
	<u>8,896,006</u>	<u>9,750,272</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.

5. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

	2020 \$	2019 \$
Current taxes and grants in place of taxes	522,095	340,293
Trade and other	1,033,898	793,905
	<u>1,555,993</u>	<u>1,134,198</u>

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

6. INVESTMENTS

	2020 \$	2019 \$
Investment in Gas Alberta Inc.		
Shares at cost	254	200
Debentures	27,500	27,500
	<u>27,754</u>	<u>27,700</u>

The investment in Gas Alberta Inc. consists of shares of \$254 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.

7. DEFERRED REVENUE

	2020 Beginning \$	Additions	Utilizations	2020 End \$
Royal Bank of Canada – Learn to Play	6,784	-	6,784	-
Prepaid local improvement charges	46,731	-	23,365	23,366
Mountain View Senior's Housing	21,648	166	-	21,814
	<u>75,163</u>	<u>166</u>	<u>30,149</u>	<u>45,180</u>
Grants				
Riverbank Stabilization	-	203	203	-
FRIAA FireSmart Program	36	-	-	36
Travel Alberta	-	68,250	68,250	-
Alberta Recycling Mgmt Authority	-	14,991	14,991	-
Alberta Health Services – fire equipment	-	2,000	2,000	-
Municipal Operating Support Transfer	-	281,336	95,240	186,096
Municipal Sustainability Int. - Operating	35,617	32,387	35,617	32,387
Municipal Stimulus Program	-	280,000	-	280,000
Federal Gas Tax Fund	272,094	310,500	281,970	300,624
Municipal Sustainability Int. - Capital	811,614	4,968	252,227	564,355
	<u>1,119,361</u>	<u>994,635</u>	<u>750,498</u>	<u>1,363,498</u>
	<u>1,194,524</u>	<u>994,801</u>	<u>780,647</u>	<u>1,408,678</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.

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

7. DEFERRED REVENUE (continued)

The use of the Municipal Sustainability Initiative Grants 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 \$23,366 per year over the next 2 years.

8. LONG-TERM DEBT

	2020 \$	2019 \$
Tax supported debentures	4,384,280	4,088,338
Special levies supported debentures	112,243	769,749
Utility supported debentures	1,340,097	1,452,314
	<u>5,836,620</u>	<u>6,310,401</u>

The current portion of long-term debt is \$464,991 (2019 - \$473,781).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2021	464,991	202,582	667,573
2022	329,461	185,884	515,345
2023	341,894	173,451	515,345
2024	354,819	160,527	515,346
2025	368,255	147,091	515,346
Thereafter	3,977,200	763,412	4,740,612
	<u>5,836,620</u>	<u>1,632,947</u>	<u>7,469,567</u>

Debenture debt is repayable to the Alberta Capital Finance Authority bearing interest rates ranging from 2.46% to 5.24% per annum, before provincial subsidy and matures in periods 2021 to 2039. 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 \$220,709 (2019 - \$209,105).

The Town's total cash payments for interest in 2020 were \$220,648 (2019 - \$206,757).

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

9. RESTRICTED SURPLUSES

Restricted Surpluses for operating and capital activities are as follows:

	Beginning of Year	End of Year
	\$	\$
Operating		
General Corp. Stabilization	577,360	610,252
Fire (Operating)	102,413	103,029
	<u>679,773</u>	<u>713,281</u>
Capital		
Municipal New Projects	29,185	1,185
Municipal Life-cycling	2,120,873	685,193
Utility Life-cycling	2,411,824	506,164
Fire (Capital)	629,637	738,732
Off-Site Levy - Water	311,673	314,065
Municipal Reserve	63,473	63,960
Sundre Golf Society	54,949	55,371
	<u>5,621,614</u>	<u>2,364,670</u>
Total Restricted Surpluses	<u><u>6,301,387</u></u>	<u><u>3,077,951</u></u>

Capital Restricted Surpluses are based on a 10-year capital replacement plan that is approved by Council on an annual basis.

10. 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:

	2020 \$	2019 \$
Total debt limit	<u>14,044,352</u>	<u>13,855,371</u>
Total debt	<u>5,836,620</u>	<u>6,310,401</u>
Amount of debt limit unused	<u>8,207,732</u>	<u>7,544,970</u>
	2020 \$	2019 \$
Debt servicing limit	<u>2,340,725</u>	<u>2,309,229</u>
Debt servicing	<u>694,429</u>	<u>694,429</u>
Amount of debt servicing limit unused	<u>1,646,296</u>	<u>1,614,800</u>

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

10. 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.

11. TANGIBLE CAPITAL ASSETS

	Net Book Value	
	2020	2019
	\$	\$
Land	9,770,110	9,245,110
Land Improvements	1,287,537	1,159,824
Buildings	9,022,652	8,817,555
Engineered Structures	21,312,348	21,097,267
Machinery, equipment and furnishings	1,750,026	1,679,981
Vehicles	790,512	872,418
	<u>43,933,185</u>	<u>42,872,155</u>

There were contributed assets of \$316,600 in 2020 (2019 - \$54,050); and the total contributed assets value is \$1,348,257 (2019 - \$1,031,657).

12. EQUITY IN TANGIBLE CAPITAL ASSETS

	2020	2019
	\$	\$
Tangible Capital Assets (Schedule 2)	67,568,556	64,612,700
Accumulated Amortization (Schedule 2)	(23,635,371)	(21,740,545)
Long-term Debt (Note 8)	(5,836,620)	(6,310,401)
	<u>38,096,565</u>	<u>36,561,754</u>

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

13. ACCUMULATED SURPLUS

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

	2020 \$	2019 \$
Equity in tangible capital assets (Note 12)	38,096,565	36,561,754
Unrestricted surplus (Schedule 1)	5,338,004	2,465,895
Restricted surplus		
Operating Restricted Surplus (Note 9)	713,281	679,773
Capital Restricted Surplus (Note 9)	2,364,670	5,621,614
	<u>46,512,520</u>	<u>45,329,036</u>

14. 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 274,151 people and 420 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 9.39% of the pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 13.84% for the excess. Employees of the Town are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

Total current service contributions by the town to the LAPP in 2020 were \$215,416 (2019 - \$190,814). Total current service contributions by the employees of the town to the LAPP in 2020 were \$194,844 (2019 - \$172,436).

At December 31, 2019 LAPP disclosed an actuarial surplus of \$7.9 billion (2018 - \$3.5 billion).

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

15. 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:

	2020		2019
	\$		\$
	Salary ¹	Benefits & Allowances ²	Total
Mayor & Councilors:			
Mayor, Leslie	26,440	-	26,440
Councilor, Warnock	15,904	-	15,904
Councilor, Isaac	15,289	619	15,908
Councilor, Dalke	17,309	725	18,034
Councilor, Funke	18,017	762	18,779
Councilor, Wolfe	15,469	628	16,097
Councilor, Preston	15,717	641	16,358
	124,145	3,375	127,520
Chief Administrative Officer	171,461	28,519	199,980
			190,129

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.

16. 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, 2022.

January 1, 2021 – March 31, 2021	\$ 9,810
April 1, 2021 – March 31, 2022	\$39,240

**Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020**

16. COMMITMENTS (continued)

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, 2021 – December 19, 2021	\$28,322
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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, 2021.

January 1, 2021 – December 31, 2021	\$25,200
-------------------------------------	----------

The Town of Sundre has agreements with Environmental 360 Solutions Ltd 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	January 1, 2021 – May 31, 2021 - \$1.41 per household	
Compost/Organics	January 1, 2021 – May 31, 2021 - \$1.41 per household	
Recyclables	June 1, 2020 – May 31, 2021 - \$1.46 per household	

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	January 1, 2021 – January 31, 2021	\$1,050
Town Office	January 1, 2021 – January 31, 2021	\$1,975
Town Shop	January 1, 2021 – January 31, 2021	\$1,350

The Town of Sundre has eight agreements with ADT Canada Inc to provide security monitoring services to each of the Town owned facilities. Under the terms of the agreements, the Town of Sundre is committed to the following charges:

January 1, 2021 – December 31, 2021	\$5,179
January 1, 2022 – December 31, 2022	\$5,179
January 1, 2023 – March 31, 2023	\$1,295

Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020

17. 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 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.

18. 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.

19. 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.

**Town of Sundre
Notes to Financial Statements
For the Year Ended December 31, 2020**

19. SEGMENTED DISCLOSURE (continued)

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).

20. 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, 2020 is nil (2019 – nil). This line of credit bears interest at a rate of prime plus 1.00% per annum and is payable on a monthly basis.

21. BUDGET AMOUNTS

The 2020 Budget of the Town of Sundre was approved by Council on December 16, 2019 and has been reported in the financial statements for information purposes only.

22. APPROVAL OF FINANCIAL STATEMENTS

The Council and Management have approved these financial statements.

23. 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, 2020

Municipality Name: Town of Sundre

CERTIFICATION

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

Chris Albert

Print Name

April 26, 2021

Date

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 8,896,006
Taxes and Grants in Place of Taxes Receivable	0030
. Current	0040 379,855
. Arrears	0050 142,240
. Allowance	0060
Receivable From Other Governments	0070
Loans Receivable	0080
Trade and Other Receivables	0090 1,033,898
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 27,754
Other Current Assets	0230
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 10,479,753
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290
Accounts Payable & Accrued Liabilities	0300 662,894
Deposit Liabilities	0310 113,982
Deferred Revenue	0340 1,408,678
Long Term Debt	0350 5,836,620
Other Current Liabilities	0360
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 8,022,174
Net Financial Assets (Net Debt)	0395 2,457,579
Non Financial Assets	
Tangible Capital Assets	0400 43,933,185
Inventory for Consumption	0410 80,842
Prepaid Expenses	0420 40,914
Other	0430
Total Non-Financial Assets	0440 44,054,941
Accumulated Surplus	0450 46,512,520

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	2,465,895	6,301,387	36,561,754	45,329,036
Net Revenue (Expense)	0505	1,183,484			1,183,484
Funds Designated For Future Use	0511	-873,318	873,318		
Restricted Funds - Used for Operations	0512	40,000	-40,000		
Restricted Funds - Used for TCA	0513		-1,956,754	1,956,754	
Current Year Funds Used for TCA	0514	-711,691		711,691	
Donated and Contributed TCA	0516	-316,600		316,600	
Disposals of TCA	0517	7,254		-7,254	
Annual Amortization Expense	0518	1,916,761		-1,916,761	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-473,781		473,781	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524	2,100,000	-2,100,000		
Accumulated Surplus - End of Year	0525	5,338,004	3,077,951	38,096,565	46,512,520

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General	0700 3,647,933	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730	1170 305,949
General Administration	0740 428,487	1180 717,690
Other General Government	0750	1190
Protective Services	0760	1200
Police	0770	1210
Fire	0780 315,986	1220 458,433
Disaster and Emergency Measures	0790 5,058	1230 53,715
Ambulance and First Aid	0800	1240
Bylaws Enforcement	0810 4,456	1250 139,615
Other Protective Services	0820 5,851	1260 27,452
Transportation	0830	1270
Common and Equipment Pool	0840	1280
Roads, Streets, Walks, Lighting	0850 105,145	1290 1,355,388
Airport	0860	1300
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910 918,127	1350 1,042,040
Wastewater Treatment and Disposal	0920 1,104,037	1360 795,032
Waste Management	0930 323,448	1370 268,929
Other Environmental Use and Protection	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960 133,015	1400 165,785
Day Care	0970	1410
Cemeteries and Crematoriums	0980	1420
Other Public Health and Welfare	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010 42,690	1450 292,165
Economic/Agricultural Development	1020 98,812	1460 340,035
Subdivision Land and Development	1030	1470
Public Housing Operations	1040	1480
Land, Housing and Building Rentals	1050	1490
Other Planning and Development	1060	1500
Recreation and Culture	1070	1510
Recreation Boards	1080	1520
Parks and Recreation	1090 1,473,314	1530 1,575,829
Culture: Libraries, Museums, Halls	1100 193,500	1540 321,834
Convention Centres	1110	1550
Other Recreation and Culture	1120	1560
Other Utilities	1125	1565
Gas	1126 1,413,839	1566 1,170,323
Electric	1127	1567
Other	1130	1570
Total Revenue/Expense	1140 10,213,698	1580 9,030,214
Net Revenue/Expense		1590 1,183,484

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	3,647,933
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	3,964,062
Penalties and Costs on Taxes	1810	
Licenses and Permits	1820	75,940
Fines	1830	92,005
Franchise and Concession Contracts	1840	
Returns on Investments	1850	72,381
Rentals	1860	64,737
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	316,600
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	281,970
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	524,811
Local Government Transfers	1930	867,746
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	305,513
Total Revenue	1980	10,213,698
Expenses	1990	
Salaries, Wages, and Benefits	2000	3,030,771
Contracted and General Services	2010	840,157
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	2,250,186
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	764,376
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	220,709
Amortization of Tangible Capital Assets	2110	1,916,761
Net Loss on Sale of Tangible Capital Assets	2125	7,254
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	
Total Expenses	2140	9,030,214
Net Revenue (Expense)	2150	1,183,484

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		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	9,207		109,420	13,480
Other General Government	2230				
Protective Services	2240				
Police	2250				
Fire	2260	99,458		99,754	
Disaster and Emergency Measures	2270			16,216	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290			4,750	
Other Protective Services	2300				
Transportation	2310				
Common and Equipment Pool	2320				
Roads, Streets, Walks, Lighting	2330	98,271		545,776	152,710
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360				
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	918,127		509,148	52,233
Wastewater Treatment and Disposal	2400	879,037	225,000	313,025	
Waste Management	2410	323,448		8,462	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440	2,530			
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	2,054			
Economic/Agricultural Development	2500	982			
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	94,228	309,197	283,601	2,286
Culture: Libraries, Museums, Halls	2580	136,923			
Convention Centres	2590				
Other Recreation and Culture	2600				
Other Utilities	2605				
Gas	2606	1,399,797		26,609	
Electric	2607				
Other	2610				
Total	2620	3,964,062	534,197	1,916,761	220,709

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	14,811			45,291
Other General Government	2730				
Protective Services	2740				
Police	2750				
Fire	2760				
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800				
Transportation	2810				
Common and Equipment Pool	2820	184,507			
Roads, Streets, Walks, Lighting	2830	134,186			282,484
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	49,601			112,217
Wastewater Treatment and Disposal	2900	858,769			
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	1,419,445	316,600		33,789
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106	7,126			
Electric	3107				
Other	3110				
Total	3120	2,668,445	316,600		473,781

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems	3201	12,204,706	332,501		12,537,207
Light Rail Transit Systems	3202				
Water Systems	3203	8,980,245	537,365		9,517,610
Wastewater Systems	3204	11,805,896	377,972		12,183,868
Storm Systems	3205				
Fibre Optics	3206				
Electricity Systems	3207				
Gas Distribution Systems	3208	408,839	7,126		415,965
Total Engineered Structures	3210	33,399,686	1,254,964		34,654,650
Construction In Progress	3219				
Buildings	3220	14,826,515	672,189		15,498,704
Machinery and Equipment	3230	3,443,090	278,370	29,189	3,692,271
Land	3240	9,245,110	525,000		9,770,110
Land Improvements	3245	1,970,695	254,522		2,225,217
Vehicles	3250	1,727,604			1,727,604
Total Capital Property Cost	3260	64,612,700	2,985,045	29,189	67,566,556
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	4,590,256	495,821		5,086,077
Light Rail Transit Systems	3272				
Water Systems	3273	3,004,637	233,061		3,237,698
Wastewater Systems	3274	4,431,414	301,374		4,732,788
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278	276,112	9,627		285,739
Engineered Structures	3280	12,302,419	1,039,883		13,342,302
Buildings	3290	6,008,960	467,092		6,476,052
Machinery and Equipment	3300	1,763,109	201,071	21,935	1,942,245
Land	3310				
Land Improvements	3315	810,871	126,809		937,680
Vehicles	3320	855,186	81,906		937,092
Total Accumulated Amortization	3330	21,740,545	1,916,761	21,935	23,635,371
Net Book Value of Capital Property	3340	42,872,155			43,933,185
Capital Long Term Debt (Net)	3350	6,310,401			5,836,620
Equity in Tangible Capital Assets	3400	36,561,754			38,096,565

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support			
Supported by General Tax Levies		4,384,280	4,384,280
Supported by Special Levies		112,243	112,243
Supported by Utility Rates		1,340,097	1,340,097
Other			
Total Long Term Debt Principal Balance		5,836,620	5,836,620

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority		5,836,620	5,836,620
Canada Mortgage and Housing Corporation			
Mortgage Borrowing			
Other			
Total Long Term Debt Principal Balance		5,836,620	5,836,620

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year			
Current + 1		464,991	464,991
Current + 2		329,461	329,461
Current + 3		341,894	341,894
Current + 4		354,819	354,819
Current + 5		368,255	368,255
Thereafter		3,977,200	3,977,200
Total Principal		5,836,620	5,836,620
Interest by Year			
Current + 1		202,582	202,582
Current + 2		185,884	185,884
Current + 3		173,451	173,451
Current + 4		160,527	160,527
Current + 5		147,091	147,091
Thereafter		763,412	763,412
Total Interest		1,632,947	1,632,947

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	3,437,846	3,437,846
Non-Residential	3920		
Land and Improvements (Excluding M & E)	3935	1,223,562	1,223,562
Machinery and Equipment	3950	989	989
Linear Property	3960	206,254	206,254
Railway	3970		
Farm Land	3980		
Adjustments to Property Taxes	3990	-2,146	-2,146
Total Property Taxes and Grants In Place	4000	4,866,505	4,866,505
Requisition Transfers	4010		
Education			
Residential/Farm Land	4031	763,038	
Non-Residential	4035	310,417	
Seniors Lodges	4090	145,117	
Other	4100		
Adjustments to Requisition Transfers	4110		
Total Requisition Transfers	4120	1,218,572	
Net Municipal Property Taxes and Grants In Place	4130	3,647,933	

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**

1

Debt Limit	5700	14,044,352
Total Debt	5710	5,836,620
Debt Service Limit	5720	2,340,725
Total Debt Service Costs	5730	694,429

Enter prior year Line 3450 Column 2 balance here:

6,310,401

GRANT AND DEFERRED GRANT REVENUE SCHEDULE**Schedule 9P****Cash and Temporary Investments**

8820 8,896,006

Restricted Cash by Grant

Municipal Sustainability Initiative Capital	8825	564355
Municipal Sustainability Initiative Operating	8826	32387
Federal Gas Tax Fund	8827	300624
Alberta Community Partnership- Intermunicipal Collaboration	8828	
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Local Land Use Planning	8832	
Alberta Community Partnership- Strategic Initiative	8833	
Alberta Community Partnership- Regional Collaboration Program	8834	
Other Grants	8835	36

Total Restricted Cash

8865 897402

Unrestricted Cash

8870 7,998,604

Accounts Receivable - Grants

8872

Deferred Revenue

8875 1,408,678

Deferred Revenue by Grant

Municipal Sustainability Initiative Capital	8880	564355
Municipal Sustainability Initiative Operating	8881	32387
Federal Gas Tax Fund	8882	300624
Alberta Community Partnership- Intermunicipal Collaboration	8883	
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Local Land Use Planning	8887	
Alberta Community Partnership- Strategic Initiative	8888	
Alberta Community Partnership- Regional Collaboration Program	8889	
Other Grants	8890	36

Other Deferred Revenue

8899 511276

EDIT LIST - PLEASE REVIEW AND CORRECT ANY ERRORS NOTED BELOW

Town of Sundre

Notes to the Financial Information Return

December 31, 2020

1. Basis of accounting

This report includes the financial statements in relation to the Financial Information Return Manual (the "return"). This return has been prepared in accordance with the significant accounting policies set out below to assist the Town of Sundre with the financial reporting requirements of the Municipal Government Act (the "agreement") based on the accounting principles prescribed by the Minister of Alberta Municipal Affairs (the "Minister") as provided for in Section 277 of the Municipal government Act and the Financial Information Return Manual for December 31, 2020 (the "agreement") between the Town of Sundre and the Minister. This special purpose statement has been prepared by the Town of Sundre for the Minister.

The return is 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.

2. Reporting entity

The report reflects the assets, liabilities, revenue and expenditures, and changes in fund balances 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.

3. 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 report 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.

4. 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.

5. Taxes and grants in place of taxes receivable

Taxes and grants in place of taxes receivables consist of current and non-current property tax levies which remain outstanding at December 31, 2020.

6. 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.

7. 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.

8. 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.

9. Tangible capital assets

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

Asset Type	Estimated Useful Life
Land improvements	15 – 25 years
Buildings	25 – 30 years
Engineered Structures:	
Water System	30-40 years
Waste Water System	30 - 75 years
Gas System	30 – 50 years
Other engineered structures	5 – 40 years

Machinery and Equipment	3 - 40 years
Vehicles	10 – 25 years

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.

10. 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

11. 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.

12. 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.

13. 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.

14. 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.



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Bylaw 2021-02 Intermunicipal Development Plan
ORIGINATING DEPARTMENT	Planning & Development
AGENDA ITEM	8.1

BACKGROUND/PROPOSAL:

An updated IDP is required to meet the current *Municipal Government Act* (MGA) requirements. This regulated planning tool is to be adopted jointly by MVC and Town of Sundre to provide a framework to address land use, growth, and development adjacent to the boundary areas. The current IDP was adopted by Mountain View County and the Town of Sundre in 2010 and is outdated; therefore, the need to amend or update is in order.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

See Report to Council

ALIGNMENT WITH STRATEGIC PLAN:

This matter (process delivery) improves communication and transparency with stakeholders, and to build upon and improve our relationship with our regional partners.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends that Council give First Reading to Bylaw 2021-02 and set the date of May 26, 2021 at 1:00 p.m. as a Special Meeting of Council for the purpose of the Joint Public Hearing for the Intermunicipal Development Plan, Bylaw 2021-02.

MOTION:

That the Town of Sundre Council give First Reading to Bylaw 2021-02 being the Intermunicipal Development Plan Bylaw between the Town of Sundre and Mountain View County.

That the Town of Sundre Council set Wednesday at 1:00 p.m. for a Special Meeting of Council for the Joint Public Hearing for Bylaw 2021-02 being the Intermunicipal Development Plan between the Town of Sundre and Mountain View County.

Attachments: Report to Council
Bylaw 2021-02 with Schedule "A" (IDP)

Date Reviewed: April 23, 2021

CAO: Linda Nelson



REPORT TO COUNCIL

COUNCIL DATE: April 26, 2021
SUBJECT: Bylaw 2021-02 Intermunicipal Development Plan
REPORT WRITER: Planning and Development
AGENDA ITEM: 8.1a

BACKGROUND/PROPOSAL:

An updated IDP is required to meet the current *Municipal Government Act* (MGA) requirements. This regulated planning tool is to be adopted jointly by MVC and Town of Sundre to provide a framework to address land use, growth and development adjacent to the boundary areas. The current IDP was adopted by Mountain View County and the Town of Sundre in 2010 and is outdated; therefore, the need to amend or update is in order.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Administration of both municipalities have worked diligently to deliver a document beneficial to both jurisdictions and in consultation with the ICC are able to deliver a document clear in its language, and policies. The document clearly identifies adjacent land in the County Fringe and Referral areas and adjacent land in the Town as Urban Referral area. The plan also recognizes growth areas for the Town and the County.

A virtual Joint Public Open House was held on February 25th for landowners and the public.

March 25th was identified as the deadline to provide comment and the document was circulated to referral agencies for comment. The responses to date are as follows:

- Written response from landowners: None
- Written response from referral agencies: Three (3) standard responses from ATCO Gas, Historical Resources and TC Energy.

Recognising that statutory plans may in future be amended from time to time and to add clarity, Administrations agreed on minor amendments to applicable policies that reference the County's MDP and both the County and the Town's ASPs.

Next steps:

1. Both Councils proceed with first reading: Sundre Council 1st Reading Bylaw April 26 and MVC Council 1st Reading Bylaw April 28
2. Joint Public Hearing, 2nd and 3rd reading of the Bylaw.

CONCLUSION:

Both Administrations are confident that the document as presented will ensure sustainable growth for both municipalities, working collaboratively with each other.

RECOMMENDED ACTION:

Administration recommends that Council give First Reading to Bylaw 2021-02 and set the date of May 26, 2021 at 1:00 p.m. as a Special Meeting of Council for the purpose of the Joint Public Hearing for the Bylaw 2021-02 Intermunicipal Development Plan.



TOWN OF SUNDRE

BYLAW NO. 2021-02

A BYLAW OF THE TOWN OF SUNDRE IN THE PROVINCE OF ALBERTA TO ESTABLISH THE INTERMUNICIPAL DEVELOPMENT PLAN

WHEREAS Section 631 of the *Municipal Government Act*, Statutes of Alberta, 2000, Chapter M-26, as amended requires the Town of Sundre and Mountain View County to adopt an Intermunicipal Development Plan (IDP) to include those areas of land lying within the boundaries of the municipalities as they consider necessary, and

WHEREAS the Councils of the Town of Sundre and Mountain View County have recognized the need to cooperate in the planning of future land use and development along the shared common municipal boundary;

AND WHEREAS, a Joint Public Hearing in regard to the proposed Bylaw was scheduled for and conducted on May 26, 2021, commencing at 1:00 p.m., with members sitting in their respective Council Chambers, and communicating by electronic video (zoom);

NOW THEREFORE after due consideration with the relevant provisions of the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended, the Council of the Town of Sundre duly assembled enacts as follows:

1.0 NAME OF BYLAW

1.1 This Bylaw may be cited as “Intermunicipal Development Plan (IDP) between the Town of Sundre and Mountain View County”

2.0 PURPOSE OF BYLAW

2.1 This Bylaw is established recognizing the need for municipalities with common boundaries to cooperate in the planning of future land use and development along the shared common municipal boundaries as they consider necessary.

3.0 ENACTMENT

3.1 The Intermunicipal Development Plan of the Town of Sundre and Mountain View County, attached to this Bylaw as Schedule “A”, is hereby adopted.

4.0 EFFECTIVE DATE

4.1 All Schedules attached are part of and form part of this Bylaw.

4.2 This Bylaw shall come into full force and effect upon the date of the Third and Final Reading.

5.0 REPEAL

5.1 Bylaw 07-09 and amendments thereto are hereby repealed.

Read for a first time on this ____ day of _____ 2021; Motion No. _____

Read for the second time on this ____ day of _____ 2021; Motion No. _____

Read for the third time on this ____ day of _____ 2021

Mayor Terry Leslie

Chief Administrative Officer, Linda Nelson



SCHEDULE "A"

INTER-MUNICIPAL DEVELOPMENT PLAN (IDP)

BETWEEN:

MOUNTAIN VIEW COUNTY,

a municipality incorporated under the laws of Alberta
(hereinafter referred to as "County")

and

TOWN OF SUNDRE,

a municipality incorporated under the laws of Alberta
(hereinafter referred to as "Town")

A. INTRODUCTION

- 1) The Town and the County have agreed to undertake the process for preparing and adopting, by bylaw, an Inter-municipal Development Plan (IDP) which will address the principles, policies and considerations outlined in this agreement.
- 2) The Town and the County recognize that all municipalities are equals and have the right to growth and development.
- 3) The purpose of the IDP is to address:
 - a) The future land uses in the area;
 - b) The manner of and the proposals for future development in the area;
 - c) The provision of transportation systems for the area, either generally or specifically;
 - d) The co-ordination of intermunicipal programs relating to the physical, social and economic development of the area;
 - e) Environmental matters within the area, either generally or specifically, and
 - f) Any other matters related to the physical, social or economic development of the area that the councils consider necessary.
- 4) An IDP must include:
 - a) A procedure to be used to resolve or attempt to resolve any conflict between the municipalities that have adopted the plan;
 - b) A procedure to be used, by one or more municipalities, to amend or repeal the plan, and
 - c) provisions relating to the administration of the plan.
- 5) Nothing contained within this Agreement is intended to nor shall be interpreted as fettering either Council's discretion.

B. GOALS

- 1) Identification of Policies to ensure land is available to enable the Town to grow in an orderly manner.
- 2) Identification of the Fringe Area surrounding the Town that will be protected for the future growth of the Town, while recognizing compatible development may be supported in accordance with the policies of this Plan and any existing approved Area Structure Plan, as amended from time to time.
- 3) Identification of the Referral Area in the County to be protected for the long-term growth of the Town, while recognizing compatible development may be supported in accordance with the policies of this Plan and any existing approved Area Structure Plan, as amended from time to time.
- 4) Identification of areas for the development of Industrial Parks within the Urban Fringe Area and the Referral Area, including development standards and Area Structure Plan principles.
- 5) Development of intermunicipal programs to provide for and in support of economic development that will benefit the region and the two municipality's economically and socially.

- 6) Development of a Plan for the provision of utility corridors to provide for future growth and development of the IDP Area, and to ensure oil and gas development/pipelines do not inhibit or restrict the future development of the region.
- 7) Effective coordination of transportation systems and protection of required land for future road and trail network developments.
- 8) Development of land use policies to ensure that future sites for schools and recreation areas are protected.
- 9) Identification and protection of physical features and environmentally sensitive areas.
- 10) Effective referral mechanisms and dispute resolution mechanisms.
- 11) Plan administration and implementation.

C. FRINGE AREA

- 1) The Fringe Area will be those lands within the County identified on Map 1 – IDP Plan Area Boundaries as Fringe Area. All re-designations (Land Use Bylaw amendments), subdivision and discretionary use development permit applications within the Fringe Area will be referred to the Town.
- 2) The Fringe Area will, where growth patterns remain as anticipated, be the priority area for future annexations by the Town.
- 3) No new or expanded confined feeding operations will be permitted within the Fringe Area.
- 4) The planning process in the Fringe Area will be a cooperative effort between the Town and the County. Developers will be required to work with the Town and County planning departments to ensure that the development is compatible with the future growth patterns of the Town.
- 5) A first parcel out of a previously unsubdivided quarter section that shall not exceed a maximum of two titles per quarter section may be considered in the IDP Fringe Area for agricultural or residential uses but is not permitted by right. A redesignation and subdivision application for a first parcel out shall be required and may be supported by the County subject to other IDP policies and provisions in the Land Use Bylaw as follows:
 - i. Farmstead separation or a non-agricultural use may be considered if it is an established residential site that previously contained or currently contains a dwelling and other improvements used in connection with the raising or production of crops, livestock or poultry, situated on the same land use in connection with the farming operations and not exceeding 10 acres unless when required to include shelter belts, ancillary buildings, physical characteristics and land required to provide physical access; or
 - ii. A Country Residential parcel between 2 - 3 acres in size except if a larger parcel to a maximum of 5 acres may be considered where setbacks, topography and easements prevent the creation of a reasonable building envelope; or
 - iii. An agricultural parcel with a minimum size of 40 acres. The parcel configuration should reflect the existing conditions and use of the land and shall demonstrate that the land being subdivided is being used for agricultural purposes to avoid future fragmentation of agricultural land.

- 6) Within the IDP Fringe Area affected by an existing approved Area Structure Plan, as amended from time to time, redesignation, subdivision and development applications shall comply with existing Area Structure Plan policies.

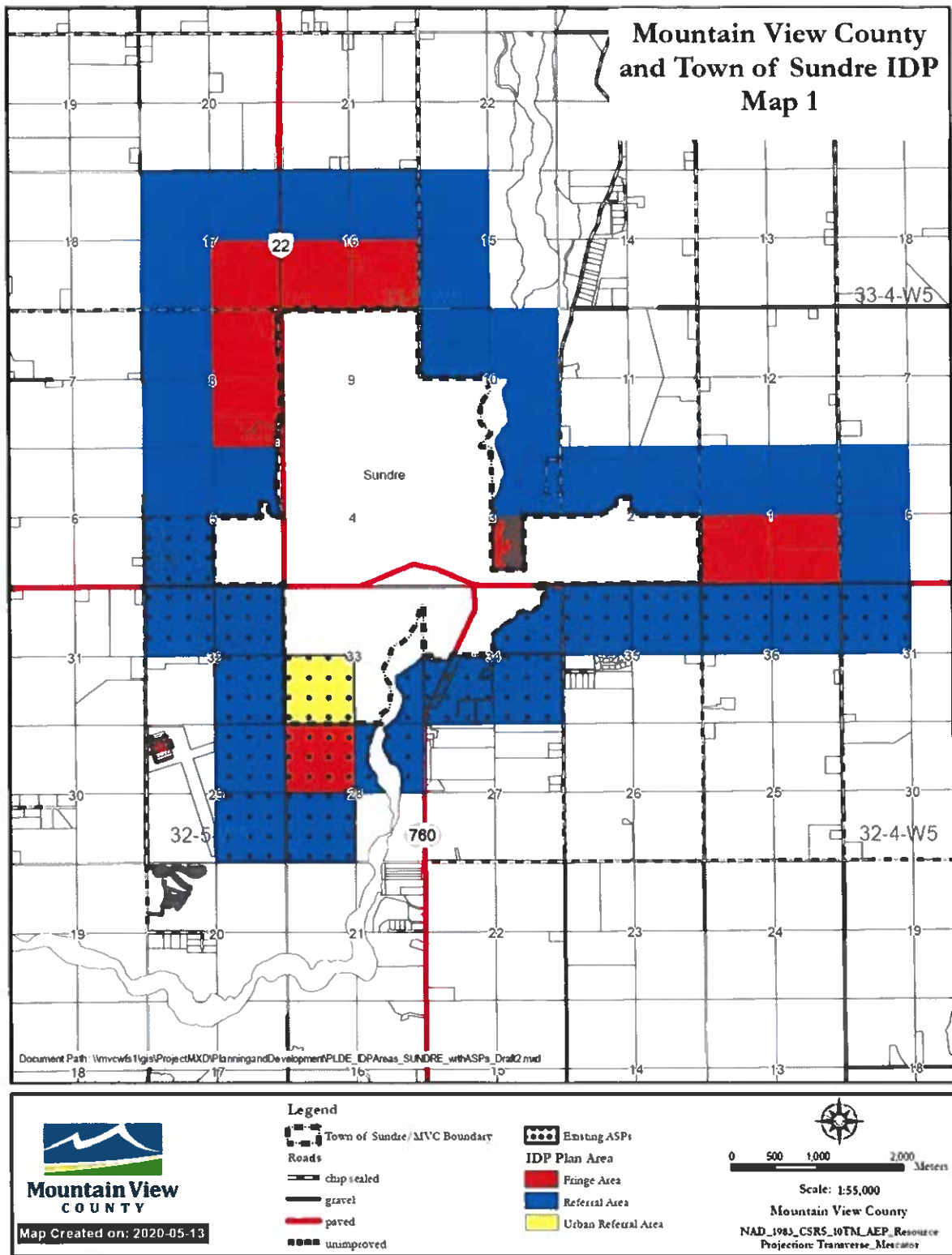
D. REFERRAL AREA

- 1) The Referral Area is those lands within the County identified on Map 1 – IDP Plan Area-Boundaries as Referral Area. These lands are intended to identify:
 - a) Future long-term growth areas for the eventual growth of the Town, while still permitting compatible development to occur.
- 2) All subdivision and discretionary use development permit applications, redesignations (Land Use Bylaw amendments) and Area Structure Plans, as amended from time to time, within the Referral Area will be referred to the Town for comment.
- 3) Development standards will be applied by the County that will ensure that orderly redevelopment of the Referral Area can occur.
- 4) Within the IDP Referral Area not affected by an existing Area Structure Plan, redesignation and subdivision applications may be considered for agricultural, residential, commercial, industrial, recreational or direct control district purposes but shall not exceed four (4) titles per quarter section. In addition to complying with the maximum four (4) titles per quarter section, applications for redesignation and subdivision shall comply with the applicable policies of the County's Municipal Development Plan, as amended from time to time.
- 5) No new or expanded confined feeding operations will be permitted within the Referral Area.
- 6) Within the IDP Referral Area subject to an existing approved Area Structure Plan, as amended from time to time, redesignation, subdivision and development applications shall comply with existing Area Structure Plan policies.

E. URBAN REFERRAL AREA

- 1) The Urban Referral Area is those lands within the Town identified on Map 1 - IDP Plan Area Boundaries as Urban Referral Area. These lands are intended to identify those areas where the County has an interest in protecting the adjacent land uses.
- 2) All subdivision and discretionary use development permit applications, redesignations (Land Use Bylaw amendments) and Area Structure Plans and amendments thereto, within the Urban Referral Area will be referred to the County for comment.

F. Map 1 – IDP Plan Area Boundaries



G. LAND USE POLICIES

- 1) Mountain View County agrees that all development within the Fringe Area and Referral Area will be planned to minimize the impact on the growth of the Town.
- 2) The Approving Authority will consider the impact developments will have on the appearance of the entrance corridors to the Town.

H. WATER AND WASTEWATER SERVICES

- 1) Any requests for water and wastewater services from the County shall be considered and administered through separate agreement.

I. TRANSPORTATION SYSTEMS

- 1) When subdivisions are approved in the Plan Area, all right-of-way requirements will be secured to ensure that long-term transportation and road plans can be implemented when warranted.
- 2) The County and the Town will work together to discuss issues relating to transportation that effect both municipalities, which could include the development of a future Transportation Master Plan.

J. UTILITY CORRIDORS

- 1) The Town and County agree to work together to ensure that utility corridors are protected.
- 2) The Town and County also acknowledge that the development of the oil and gas industry has played an integral part in the development of the region. The Town and County shall review and provide comment to AER circulations for new oil, gas and electricity infrastructure to ensure that new infrastructure does not unduly restrict future development.

K. ECONOMIC DEVELOPMENT

- 1) The municipalities may work together to promote and support economic development that is good for both municipalities.

L. ENVIRONMENTAL

- 1) Applications affecting wetlands and/or riparian areas, or Environmentally Significant Areas located within the Plan Area shall be assessed in accordance with the environmental policies and Land Use Bylaw requirements of the municipality in which it was received, and any requirements of Alberta Environment.
- 2) Applications in the Plan Area within the Floodway or Flood Fringe shall comply with the policies and the Land Use Bylaw provisions of the municipality in which it was received, and any requirements of Alberta Environment.
- 3) Applications in the Plan Area within hazard lands not defined as Floodway or Flood Fringe shall be required to demonstrate suitability by providing technical studies as required in the policies and Land Use Bylaw provisions of the municipality in which it was received, and any requirements of Alberta Environment.

M. PLAN ADMINISTRATION AND IMPLEMENTATION

Adoption Process

- 1) The Inter-municipal Development Plan shall be adopted by bylaw by the Town and the County in accordance with the Municipal Government Act.

Approving Authorities

- 1) In the hierarchy of statutory plans, the Inter-municipal Development Plan shall take precedence over the other municipal statutory plans and documents.
- 2) Each municipality is responsible for decision-making within their municipal jurisdiction subject to the provisions of the IDP.

Plan Amendments

- 1) An amendment to this Plan may be proposed by either municipality. An amendment to the Plan proposed by a landowner shall be made to the municipality in which the subject land is located.
- 2) An amendment to this Plan has no effect unless adopted by both municipalities by bylaw in accordance with the *Municipal Government Act*.

Plan Review

- 1) The Plan should be formally reviewed as necessary, as determined mutually by both Municipalities, in order to confirm or recommend amendment of any particular policy contained herein.

Plan Termination/Repeal

- 1) Subject to a new plan being drafted, either municipality may initiate the process to terminate/repeal the plan.

N. ANNEXATION

- 1) The County recognizes and agrees that the Town will need additional land to grow and will support annexations that will provide for at least 20 years of projected growth within the boundaries of the Town.
- 2) Future annexation proposals may be initiated by the Town and shall proceed in accordance with the process for annexation set forth in the *Municipal Government Act*.
- 3) The Town and County will endeavour to reach an inter-municipal agreement on the annexation prior to submitting the annexation to the Municipal Government Board.

O: DISPUTE RESOLUTION

- 1) In the event of a dispute between the Municipalities concerning any matters in this Plan including application circulations, interpretation or notice to terminate the Plan, they shall be addressed and may be resolved at any of the following steps:
 - a. Step 1 – Administrative Review
 - b. Step 2 – ICC Review
 - c. Step 3 – Facilitated Mediation
 - d. Step 4 –Appeal Process
- 2) For Step 1 – Administrative Review, the following shall apply:
 - a. For applications required to be circulated to the other municipality under this Plan, requests shall be made in writing, within the circulation timeline, for any Administrative meetings to discuss concerns or objections.
 - b. For all other non-application matters, requests for an Administrative meeting shall be made in writing.
- 3) For Step 2 – ICC Review
 - a. The ICC shall convene to consider and attempt to resolve disputes identified in Q 1) but exclude application circulations. Both Administrations shall present their perspectives and views on the issue. The ICC may:
Provide suggestions to both Administrations on how to address the issue and refer the matter back to both Administrations for further discussion between them;
Seek additional information and alternatives for consideration at a future meeting of the ICC;
If possible, agree on a consensus position that resolves the issue and provide the details of the consensus to each municipality in writing; or
Conclude that no initial agreement can be reached and communicate their conclusion to the two Councils.
- 4) For Step 3 – Facilitated Mediation, the following shall apply:
 - a. Within (20) business days of a written request for Facilitated Mediation, both municipalities shall agree upon a mediator/facilitator to assist in the dispute process.
 - b. The Step 2 – Facilitated Mediation process shall exclude all Discretionary Use Development Permits and Subdivision Applications. These applications may proceed directly to Step 3 – Appeal Process.
 - c. Facilitated Mediation will begin within fifteen (15) business days of the engagement of the mediator/facilitator.
 - d. Both municipalities agree that they will pay the cost of Facilitated Mediation equally.
- 5) For Step 4 – Appeal Process

- a. If a resolution to the dispute cannot be reached at Step 1 or Step 2, the approval authority may proceed with a decision and the municipality that objects may appeal the decision in accordance with the *Municipal Government Act* to the appropriate appeal authority.

P. CORRESPONDENCE

1) Written notice under this Agreement shall be addressed as follows:

- a. In the case of Mountain View County to:

Mountain View County
c/o Chief Administrative Officer

P.O. Bag 100

Didsbury, AB T0M 0W0

- b. In the case of the Town of Sundre to:

Town of Sundre
c/o Chief Administrative
Officer Box 420

Sundre, AB T0M 1X0

IN WITNESS WHEREOF the parties have affixed their corporate seals as attested by the duly authorized signing officers of the parties as of the first day above written.

MOUNTAIN VIEW COUNTY

TOWN OF SUNDRE

Reeve

Mayor

Chief Administrator Officer

Chief Administrator Officer



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Bylaw 2021-04 "2021 Tax Rate Bylaw"
ORIGINATING DEPARTMENT	Corporate Services
AGENDA ITEM	8.2

BACKGROUND/PROPOSAL:

The Town of Sundre Council must pass a property tax bylaw annually. In order to give residents ample time to submit payments prior to the June 30th tax deadline, it is preferred that the Tax Rate Bylaw be passed as soon as possible.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

See attached Report to Council for further details

ALIGNMENT WITH STRATEGIC PLAN

The passing of an annual property tax bylaw is a regulatory requirement. In addition, it aligns with Council's strategic priority of Financial Stability.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends the Town of Sundre Council approve Bylaw 2021-04 "2021 Tax Rate Bylaw" as presented, which retains the rates the same as 2020, for all three readings.

MOTION:

That the Town of Sundre Council give first reading to Bylaw 2021-04 the 2021 Tax Rate Bylaw.

That the Town of Sundre Council give second reading to Bylaw 2021-04 the 2021 Tax Rate Bylaw.

That the Town of Sundre Council give Unanimous Consent for Third and Final Reading to Bylaw 2021-04 the 2021 Tax Rate Bylaw.

That the Town of Sundre Council give third and final reading to Bylaw 2021-04 the 2021 Tax Rate Bylaw.

Date Reviewed: April 23, 2021

CAO: Linda Nelson



REPORT TO COUNCIL

COUNCIL DATE: April 26, 2021

SUBJECT: Bylaw 2021-04 "2021 Tax Rate Bylaw"

ORIGINATING DEPARTMENT: Corporate Services

AGENDA ITEM: 8.2

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 21, 2020, Motion No. 321-21-12-20 was passed and the Town of Sundre Council moved to re-affirm the adoption the 2019-2022 Four-Year Operating Budget and Ten-Year Capital Plan with total expenditures of \$8,954,348 and total operational revenues of \$5,295,036 leaving \$3,659,312 to be raised through taxation, Fortis Franchise Fee, MSI operating grant and Restricted Surplus Accounts where identified.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

During the recent Spring Workshop, Council and Administration had discussions regarding the decrease in overall assessment value, the continued effects of the COVID-19 pandemic, the approved 2021 Operating Budget, and the resulting affects all these have on the taxation revenue of the Town. 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, Police Funding.

Administration is recommending keeping the 2021 mill rate the same, as 2020, at 8.388 for Residential and 12.378 for Non-Residential. If different rates were proposed, each 0.5% change would result in a compounding \$17,769 budget effect projected for the year.

As the 2019-2022 budget has been a transition to a new process and is in the third year of a new four-year budgeting cycle, close examination of budget to actual variances will continue to occur throughout the cycle, in order to continually improve the accuracy of future projections.

ALIGNMENT WITH STRATEGIC PLAN

The passing of an annual property tax bylaw is a regulatory requirement. In addition, it aligns with Council's strategic priority of Financial Stability.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends the Town of Sundre Council approve Bylaw 2021-04 "2021 Tax Rate Bylaw" as presented for all three readings.

COSTS/SOURCE OF FUNDING:

Not Applicable

ATTACHMENTS:

Bylaw 2021-04 "Tax Rate Bylaw"

**TOWN OF SUNDRE
BYLAW NO. 2021-04**

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 2021 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 21, 2020; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Town of Sundre for 2021 total \$8,954,348; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$5,525,036 and the balance of \$3,429,312 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	\$ 765,613
Non-Residential	\$ 332,749
Designated Industrial Properties	\$ 988
Mountain View Seniors Housing	\$ 145,361
Municipal Operations & Debt Charges	<u>\$3,429,312</u>
	<u>\$4,674,023</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	\$289,353,980
Non-Residential	\$ 88,318,150
Farmland	\$ 154,300
Machinery and Equipment	<u>\$ 73,940</u>
	<u>\$377,900,370</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	Tax Rate	Assessment	Tax Levy
Residential	8.388	\$289,353,980	\$2,427,101
Farmland		\$	
	8.388	154,300	\$ 1,294
Non-Residential	12.378	\$ 88,318,150	\$1,093,202
Machinery & Equipment	12.378	<u>\$ 73,940</u>	<u>\$ 915</u>
Total Municipal Tax Levied		\$377,900,370	\$3,522,512
ASFF			
ASFF Residential/Farmland	2.648	\$289,172,570	\$ 765,729
ASFF Non-Residential	3.767	<u>\$ 88,318,150</u>	<u>\$ 332,694</u>
		\$377,490,720	\$1,098,423
Designated Industrial Properties	0.076	\$ 12,895,010	\$ 980
Mountain View Seniors Housing	0.385	\$377,564,660	<u>\$ 145,362</u>
Grand Total			<u>\$4,767,277</u>

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

Read for a first time on this 26th day of April 2021; Motion # _____.

Read for the second time on this 26th day of April 2021; Motion # _____.

Read for the third time on this 26th day of April 2021; Motion # _____.

Mayor

Chief Administrative Officer



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Economic Development Association Week
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	10.1

BACKGROUND/PROPOSAL:

Economic development is the intentional practice of improving a community's economic well-being and quality of life. It includes a broad range of activities to attract, create, and retain jobs, and to foster a resilient, pro-growth tax base and an inclusive economy. The practice of economic development comprises of a collaborative effort involving industry, government, and myriad community stakeholders.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

In celebration and recognition of economic development professionals and the essential work they are doing every day. It was created by the International Economic Development Council (IEDC) in 2016 to increase awareness of local programs that create jobs, advance career development opportunities, and improve the quality of life in communities everywhere.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Plan Priority

3. Community Well-being

4.1 Diversify Sundre's tax base by supporting commercial and industrial development.

ADMINISTRATION RECOMMENDATIONS:

That Council proclaim May 9 - 15, 2021 as Economic Development Week in Sundre.

MOTION:

That the Town of Sundre Council proclaim the week of May 9 to 15, 2021 as "Economic Development Week" in Sundre.

ATTACHMENTS:

Proclamation

Date Reviewed: April 23, 2020

CAO: Linda Nelson



Town of Sundre Resolution for Economic Development Week

Resolution

WHEREAS, the International Economic Development Council is the largest professional economic development organization dedicated to serving economic developers; and

WHEREAS, for almost 50 years, Economic Developers Alberta has been Alberta's leading economic development network, committed to advancing the economic development profession by providing resources, professional development and networking opportunities; and

WHEREAS, economic developers promote economic well-being and quality of life for their communities by creating, retaining, and expanding jobs that facilitate growth, enhance wealth, and provide a stable tax base; and

WHEREAS, economic developers stimulate and incubate entrepreneurship in order to help establish the next generation of new businesses, which is the hallmark of Alberta's economy; and

WHEREAS, economic developers are engaged in a wide variety of settings including rural and urban, local, state, provincial, and federal governments, public-private partnerships, chambers of commerce, universities, and a variety of other institutions; and

WHEREAS, economic developers attract and retain high-quality jobs, develop vibrant communities, and improve the quality of life in their regions; and

WHEREAS, economic developers work in the Town of Sundre; and

NOW, THEREFORE, BE IT RESOLVED that the Mayor does hereby recognize May 9-15, 2021 as "Economic Development Week" in the Town of Sundre, and remind individuals of the importance of this community celebration which supports the expansion of career opportunities and improving quality of life.

BE IT FURTHER RESOLVED that the Mayor is authorized and directed to transmit an appropriate copy of this resolution to Economic Developers Alberta in support of these provincial celebrations.

Mayor



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Administrative Professional's Day Proclamation
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	10.2

BACKGROUND/PROPOSAL:

"Before there was an Administrative Professionals Day, there was a National Secretaries Day, created in 1952."¹

In Canada, Administrative Professionals Day is celebrated on April 28.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

"This day of recognition has gone through several makeovers to reflect changing administrative titles and responsibilities in the modern workforce. While its moniker has changed, the purpose of Administrative Professionals Day remains the same: to celebrate and shed light on administrative professionals' devoted, valued work."¹

"Administrative Professionals Day is observed annually on the Wednesday of the last full week in April. A strong administration is absolutely essential for maintaining office decorum and seamless day-to-day operations."²

¹<https://www.roberthalf.ca/en/blog/management-tips/administrative-professionals-day-an-opportunity-to-say-thank-you>

²<https://nationaltoday.com/administrative-professionals-day>

ALIGNMENT WITH STRATEGIC PLAN

1. Sustainable Governance

1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

That Council proclaim April 28, 2021 as Administrative Professionals Day.

MOTION:

That the Town of Sundre Council proclaim April 28, 2021 as Administrative Professionals Day.

ATTACHMENTS:

None.

Date Reviewed: April 23, 2021 CAO: <u>Linda Nelson</u>



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Departmental Reports – March
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	11.

BACKGROUND/PROPOSAL:

The following Departmental Reports for March 2021 are provided to Council for their review and information:

- Linda Nelson, Chief Administrative Officer
- Betty Ann Fountain, Planning & Development
- Jim Hall, Operations Manager
- Sue Nelson, Community Services Manager
- Ross Clews, Fire Chief
- Kevin Heerema, Emergency Management/Peace Officer
- Jon Allen, Economic Development Officer
- Karen Tubb, Sundre Municipal Library

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Please see attached reports.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Plan Priority 1. Sustainable Governance

- 1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

That Council accept the attached Departmental Reports as information.

MOTION:

That the Town of Sundre Council accept the Departmental Reports for March 2021 as information.

ATTACHMENTS:

Department Reports

Date Reviewed: April 23, 2021 CAO: <u>Linda Nelson</u>

SCHEDULE A**Mayor Terry Leslie**

\$ 7,500.00

Date	Description	Expense	Cost	Balance
2021-01-27	Jan 15-19; RDRMUG meetings	Per Diem	\$ 265.00	\$ 7,235.00
2021-04-01	AUMA 2021 Spring Municipal Leadership Caucus	Registration	\$ 50.00	\$ 7,185.00
			\$ 315.00	\$ 7,185.00
			Spent	Remaining

Councillor Todd Dalke

\$ 3,000.00

Date	Description	Expense	Cost	Balance
				\$ 3,000.00
			\$ -	\$ 3,000.00
			Spent	Remaining

Councillor Cheri Funke

\$ 3,000.00

Date	Description	Expense	Cost	Balance
1-Feb-21	January expenses: Water Future Mtgs	Per Diem	\$ 202.50	\$ 2,797.50
2-Feb-21	Water Futures Project Meeting #10	Per Diem	\$ 45.00	\$ 2,752.50
4-Feb-21	AUMA Policing Summit - Part 1	Per Diem	\$ 45.00	\$ 2,707.50
9-Feb-21	Water Futures Project Meeting #11	Per Diem	\$ 45.00	\$ 2,662.50
11-Feb-21	Brownlee Law Seminar - Emerging Trends	Per Diem	\$ 157.50	\$ 2,505.00
16-Feb-21	Water Futures Project Meeting #12	Per Diem	\$ 45.00	\$ 2,460.00
17-Feb-21	AUMA Policing Summit - Part 2	Per Diem	\$ 67.50	\$ 2,392.50
19-Feb-21	RDRWA Governance Meeting	Per Diem	\$ 45.00	\$ 2,347.50
23-Feb-21	Water Futures Project - Meeting #13	Per Diem	\$ 45.00	\$ 2,302.50
26-Feb-21	AUMA Budget Analysis	Per Diem	\$ 33.75	\$ 2,268.75
8-Mar-21	AUMA International Woman's Day Virtual Gathering	Per Diem	\$ 22.50	\$ 2,246.25
19-Mar-21	RDRWA Board Meeting	Per Diem	\$ 67.50	\$ 2,178.75
22-Mar-21	RDRWA Spring Forum	Per Diem	\$ 45.00	\$ 2,133.75
1-Apr-21	AUMA 2021 Spring Municipal Leadership Caucus	Registration	\$ 50.00	\$ 2,083.75
			\$ 916.25	\$ 2,083.75
			Spent	Remaining

Councillor Paul Isaac

\$ 3,000.00

Date	Description	Expense	Cost	Balance
				\$ 3,000.00
			\$ -	\$ 3,000.00
			Spent	Remaining

Councillor Charlene Preston

\$ 3,000.00

Date	Description	Expense	Cost	Balance
2021-01-12	Recycling Council AB - Back to Basics	Registration	\$ 99.00	\$ 2,901.00
2021-04-01	AUMA 2021 Spring Municipal Leadership Caucus	Registration	\$ 50.00	\$ 2,901.00
			\$ 99.00	\$ 2,901.00
			Spent	Remaining

Councillor Richard Warnock

\$ 3,000.00

Date	Description	Expense	Cost	Balance
2021-01-27	EOEP Courses Feb 11, 18 & 25	Registration	\$ 200.00	\$ 2,800.00
2021-02-04	AUMA President's Summit - Policing in Alberta	Per Diem	\$ 67.50	\$ 2,732.50
2021-02-17	AUMA President's Summit - Policing in Alberta	Per Diem	\$ 67.50	\$ 2,665.00
2021-02-11	EOEP Course - Partnership Collaboration Session #1	Per Diem	\$ 67.50	\$ 2,597.50
2021-02-18	EOEP Course - Partnership Collaboration Session #2	Per Diem	\$ 67.50	\$ 2,530.00
2021-02-25	EOEP Course - Partnership Collaboration Session #3	Per Diem	\$ 67.50	\$ 2,462.50
2021-04-01	AUMA - 2021 Spring Municipal Leadership Caucus	Registration	\$ 50.00	\$ 2,612.50
			\$ 587.50	\$ 2,412.50
			Spent	Remaining

Councillor Robert Wolfe

\$ 3,000.00

Date	Description	Expense	Cost	Balance
2021-02-04	AUMA President Policing Summit	Per Diem	\$ 67.50	\$ 2,932.50
2021-02-11	ARPA Alberta Health Town Hall	Per Diem	\$ 22.50	\$ 2,910.00
2021-02-17	AUMA President Policing Summit	Per Diem	\$ 67.50	\$ 2,842.50
2021-02-26	AUMA Alberta Budget 2021 (How Will It Impact Municipalities?)	Per Diem	\$ 45.00	\$ 2,797.50
2021-02-26	GOA Budget Review Town Hall	Per Diem	\$ 22.50	\$ 2,557.50
			\$ 225.00	\$ 2,775.00
			Spent	Remaining

#/D/M/Y	January 11, 2021 Regular Council Meeting		
Res. #	Council Motion	Action	Status
001-11-01-21	MOVED by Councillor Warnock that the Council of the Town of Sundre has received sufficient information to make a decision on Bylaw 2020-08, being an amendment to part Four, Land Use District Regulations, Central Commercial District (C-1) of Land Use Bylaw 2018-10, to provide a "site specific exception" to accommodate the construction of a 4-storey mixed use building on a parcel legally described as: Plan 1911694, Block 1, Lot 1; Civic Address: 116 - 3 ST SW, that the Public Hearing be closed.		
002-11-01-21	MOVED by Councillor Wolfe that the Agenda be approved as presented		
003-11-01-21	MOVED by Councillor Wolfe that the Minutes of the Regular Meeting of Council held on December 7, 2020 be approved as presented.		
004-11-01-21	MOVED by Councillor Warnock that the Minutes of the Special Meeting of Council held on December 23, 2020 be amended as follows: 1. Revise list of Staff in Attendance to show Four (4) Firefighters and Town of Sundre Peace / Bylaw Officer in attendance.		
005-11-01-21	MOVED by Councillor Isaac that the Town of Sundre council give second reading to Bylaw 2020-08 being a Bylaw to amend the Land Use Bylaw		
006-11-01-21	MOVED by Councillor Preston that the Town of Sundre Council give third and final reading to Bylaw 2020-08 being a Bylaw to amend the Land Use Bylaw		
007-11-01-21	MOVED by Councillor Dalke that the Town of Sundre Council give first reading to Bylaw 2020-11 being the Municipal Election Bylaw, a bylaw to establish certain election procedures		
008-11-01-21	MOVED by Councillor Warnock that the Town of Sundre Council give second reading to Bylaw 2020-11 being the Municipal Election Bylaw, a bylaw to establish certain election procedures		

009-11-01-21	MOVED by Councillor Dalke that the Town of Sundre Council give unanimous consent to proceed to a third reading to Bylaw 2020-11 being the Municipal Election Bylaw, a bylaw to establish certain election procedures		
010-11-01-21	MOVED by Councillor Warnock that the Town of Sundre Council give third and final reading to Bylaw 2020-11, being the Municipal Election Bylaw, a bylaw to establish certain election procedures		
011-11-01-21	MOVED by Councillor Isaac that the Town of Sundre council give first reading to Bylaw 2021-01 Boards and Committees Bylaw, being a Bylaw to establish Committees of Council by adding Schedule "H" Terms of Reference for the Sundre community Wellness Advocacy Committee		
012-11-01-21	MOVED by Councillor Warnock that the Town of Sundre Council give second reding to Bylaw 2021-01 Boards and Committees Bylaw, being a Bylaw to establish Committees of Council by adding Schedule "H" Terms of Reference for the Sundre Community Advocacy Committee		
013-11-01-21	MOVED by Councillor Wolfe that the Town of Sundre Council give unanimous consent for third reading to Bylaw 2021-01 Boards and Committees Bylaw, being a Bylaw to establish Committees of Council by adding Schedule "H" Terms of Reference for the Sundre Community Wellness Advocacy Committee		
014-11-01-21	MOVED by Councillor Preston that the Town of Sundre Council give third and final reading to Bylaw 2021-01 Boards and Committees Bylaw, being a Bylaw to establish Committees of Council by adding Schedule "H" Terms of Reference for the Sundre Community Wellness Advocacy Committee		
015-11-01-21	MOVED by Councillor Warnock that the Town of Sundre appoint Councillor Preston to the Sundre Futures Hospital Advisory Committee for a one-year term ending October 2021	Leg. Services send letter	Completed

016-11-01-21	MOVED by Councillor Wolfe that the Town of Sundre Council appoint Mayor Leslie and Councillor Warnock to the Sundre Wellness Advocacy Committee for a one-year terms ending October 2021	Leg. Services send letter	Completed
017-11-01-21	MOVED by Councillor Preston that the Town of Sundre Council appoint Mrs. Carolyn Sykes to the Vision for Sundre Committee for a term of two years	Leg. Services send letter	Completed
018-11-01-21	MOVED by Councillor Wolfe that the Town of Sundre Council approve the request for funding in the amount of \$6,000 to the Sundre & District Curling Club, as recommended by the Grant Review Committee; with funds drawn from the 2020 Operating Budget - Transfers to Local Organizations	Leg. Services send letter	Completed
019-11-01-21	MOVED by Councillor Warock that the Town of Sundre Council accept the letter sent to Mountain View Senior's Housing as information		
020-11-01-21	MOVED by Councillor Dalke that the Town of Sundre Council accept the December newsletter from the Honourable Josephine Pon, Minister of Seniors and Housing as information		
	<i>Mayor Leslie called a 10 minute recess at 6:42 p.m.</i>		
021-11-01-21	MOVED by Councillor Wolfe that Council go into closed meeting at 6:50 p.m.		
022-11-01-21	MOVED by Councillor Warnock that Council return to open meeting at 7:34 p.m.		
023-11-01-21	MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 7:34 p.m.		
#/D/M/Y	January 25, 2021 Regular Council Meeting		
Res. #	Council Motion	Action	Status

024-25-01-21	MOVED by Councillor Wolfe that the Council of the Town of Sundre has received sufficient information to make a decision on Bylaw 2020-09, being an amendment to Land Use Bylaw Map in Land Use Bylaw 2018-10, by changing the land use designation for a parcel legally described as Plan 5314FP, Block 1, Lots 12-13 from Flood Plain Industrial District (I-2) to Highway Commercial District (C-2), that the Public Hearing be closed.		
025-25-01-21	MOVED by Councillor Funke that the Agenda be approved as presented		
026-25-01-21	MOVED by Councillor Preston that the Minutes of the Regular Meeting of Council held on January 11, 2021 be amende as follows: 1. Res. 004-11-01-21 to read: Moved by Councillor Wolfe that the Minutes of the Special Meeting of Council held on December 23, 2020 be amended as follows: 1. Revise list of Staff in Attendance to show Four (4) Firefighters and Town of Sundre Peace / Bylaw Officer in attendance		
027-25-01-21	MOVED by Councillor Warnock that the Town of Sundre Council give Second Reading to Bylaw 2020-09 being a Bylaw to amend the Land Use Bylaw Map of Land Use Bylaw 2018-10		
028-25-01-21	MOVED by Councillor Funke that the Town of Sundre Council give Third and Final Reading to Bylaw 2020-09 being a Bylaw to amend the Land Use Bylaw Map of Land Use Bylaw 2018-10		
029-25-01-21	MOVED by Councillor Wolfe that the Town of Sundre Council approve the proposal from Behr Integrated Services to participate in the selection process for the Town of Sundre Fire Chief postion in the amount of Two Thousand Eight Hundred and Fifty Dollars (\$2,850.00) utilizing funds from the current operating budget		
030-25-01-21	MOVED by Councillor Warnock that the Town of Sundre Council accept the Departmental Reports for December / Year End 2020 as information		

031-25-01-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept Mayor Terry Leslie's, Councillor Cheri Funke's and Councillor Richard Warnock's reports for November-December 2020 and January 2021 as information		
032-25-01-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept the following letters to Sundre & District Curling Club; Mrs. Carolyn Sykes; Sundre Hospital Futures; Sundre Wellness Advocacy Committee as information		
033-25-01-21	MOVED by Councillor Prestion that the Town of Sundre Council accept the Parkland Regional Library Board Meeting Minutes of November 12, 2020 as information		
	<i>Mayor Leslie called a 5 minute recess at 6:52 p.m.</i>		
034-25-01-21	MOVED by Councillor Dalke that Council go into closed meeting at 6:57 p.m.		
035-25-01-21	MOVED by Councillor Dalke that Council return to open meeting at 8:26 p.m.		
036-25-01-21	MOVED by Councillor Preston being that the agenda matters have been concluded the meeting adjourned at 8:26 p.m.		
#/D/M/Y	February 8, 2021 Regular Council Meeting		
Res. #	Council Motion	Action	Status
037-08-02-21	MOVED by Councillor Isaac that the Agenda be approved as presented.		
038-08-02-21	MOVED by Councillor Isaac that the Minutes of the Regular Meeting of Council held on January 25, 2021 be approved as presented.		
039-08-02-21	MOVED by Councillor Dalke that the Town of Sundre Council continue to support Administration proceeding with the Council Chambers Technology Enhancement project.		
040-08-02-21	MOVED by Councillor Warnock that the Town of Sundre Council continue to support Administration proceeding with the Council Chambers Furniture Enhancement project.		
041-08-02-21	MOVED by Councillor Preston that the Town of Sundre Council supports Administration proceeding with the E-Waste Collection Drive.		

042-08-02-21	MOVED by Councillor Wolfe that the Town of Sundre Council approve the Grants to Organizations Funding for the first intake for 2021 in the amount of \$19,642.	Leg. Services send letter	Completed
043-08-02-21	MOVED by Councillor Dalke that the Town of Sundre Council supports maintaining the Arena winter ice in light of the upcoming February 8, 2021, Provincial "New plan easing of health-measures" to allow for limited use of the facility until the end of March within the provincial guidelines		
044-08-02-21	MOVED by Councillor Preston that the Town of Sundre Council accept Councillor Cheri Funke's report for January 2021 as information.		
045-08-02-21	MOVED by Councillor Funke that the Town of Sundre Council accept the letters from the Mayors of South Central Alberta to Premier Kenney as information.		
046-08-02-21	MOVED by Councillor Funke that the Town of Sundre Council accept the letter from the M.D. of Bonnyville No. 87 as information.		
047-08-02-21	MOVED by Councillor Warnock that the Town of Sundre Council accept the letter from the Town of High River as information.		
048-08-02-21	MOVED by Councillor Wolfe that Council go into closed meeting at 7:02 p.m.		
049-08-02-21	MOVED by Councillor Wolfe that Council return to open meeting at 8:46 p.m.		
050-08-02-21	MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 8:47 p.m.		
#/D/M/Y	February 10, 2021 Special Council Meeting		
Res. #	Council Motion	Action	Status
051-10-02-21	MOVED by Councillor Warnock that Council go into closed meeting at 2:30 p.m.		
052-10-02-21	MOVED by Councillor Preston that Council return to open meeting at 4:03 p.m.		
053-10-02-21	MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 4:03 p.m.		
#/D/M/Y	February 22, 2021 Regular Council Meeting		

Res. #	Council Motion	Action	Status
054-22-02-21	MOVED by Councillor Warnock that the Agenda be approved as presented.		
055-22-02-21	MOVED by Councillor Wolfe that the Minutes of the Regular Meeting of Council held on February 8, 2021 be approved as presented.		
056-22-02-21	MOVED by Councillor Wolfe that the Minutes of the Special Meeting of Council held on February 10, 2021 be approved as presented.		
057-22-02-21	MOVED by Councillor Funke that the Town of Sundre Council give first reading to Bylaw 2021-03 "Boards and Committees Bylaw", being a Bylaw to establish Committees of Council by amending Schedule "H" Terms of Reference for the Sundre Community Wellness Advocacy Committee.		
058-22-02-21	MOVED by Councillor Warnock that the Town of Sundre Council give second reading to Bylaw 2021-03 "Boards and Committees Bylaw", being a Bylaw to establish Committees of Council by amending Schedule "H" Terms of Reference for the Sundre Community Wellness Advocacy Committee.		
059-22-02-21	MOVED by Councillor Dalke that the Town of Sundre Council give unanimous consent for third reading to Bylaw 2021-03 "Boards and Committees Bylaw", being a Bylaw to establish Committees of Council by amending Schedule "H" Terms of Reference for the Sundre Community Wellness.		
060-22-02-21	MOVED by Councillor Dalke that the Town of Sundre Council give third and final reading to Bylaw 2021-03 "Boards and Committees Bylaw", being a Bylaw to establish Committees of Council by amending Schedule "H" Terms of Reference for the Sundre Community Wellness Advocacy Committee.		
	<i>Councillor Wolfe declared "pecuniary interest" excused himself from voting.</i>		

061-22-02-21	MOVED by Councillor Preston that the Town of Sundre Council approve the waiver of 2021 Business License fees in the amount of \$3,000 for businesses affected by the December 20, 2020 Covid-19 related restrictions.		
062-22-02-21	MOVED by Councillor Wolfe that the Town of Sundre Council approve the retention of IBI Group to prepare and assist Town Administration with the development of a Campground and Passive Use Outdoor Recreation Plan at a cost not to exceed \$35,000.00 including incidentals, with funding to be drawn from the Municipal Stimulus Program.		
063-22-02-21	MOVED by Councillor Warnock that the Town of Sundre Council appoint Mountain View County Councillors Angela Aalbers and Peggy Johnson to the Sundre Community Wellness Advocacy Committee for a one-year term, ending October 2021.	Leg. Services Send Letter	Completed
064-22-02-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept the Departmental Reports for January 2021 as information.		
065-22-02-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept Mayor Terry Leslie's and Councillor Richard Warnock's report for January 2021 as information.		
066-22-02-21	MOVED by Councillor Dalke that Council go into closed meeting at 6:50 p.m.		
067-22-02-21	MOVED by Councillor Wolfe that Council go into open meeting at 7:33 p.m.		
068-22-02-21	MOVED by Councillor Funke being that the agenda matters have been concluded the meeting adjourned at 7:33 p.m.		
#/D/M/Y	March 8, 2021 Regular Council Meeting		
Res. #	Council Motion	Action	Status
069-08-03-21	MOVED by Councillor Dalke that the Agenda be approved as presented.		
070-08-03-21	MOVED by Councillor Warnock that the Minutes of the Regular Meeting of Council held on February 22, 2021 be approved as presented.		

071-08-03-21	MOVED by Councillor Funke that the Town of Sundre Council proclaim March 8, 2021 as International Women's Day in the Town of Sundre.		
072-08-03-21	MOVED by Councillor Wolfe that the Town of Sundre Council appoint Ms. Betty Ann Fountain, as Returning Officer for the October 18, 2021 Election, as per Section 13 (1) of the <i>Local Authorities Election Act</i> .		
073-08-03-21	MOVED by Councillor Preston that the Town of Sundre Council appoint Mr. Chris Albert as the Substitute Returning Officer for the October 18, 2021 Municipal Election, as per Section 13 (2.1) of the <i>Local Authorities Election Act</i> .		
074-08-03-21	MOVED by Councillor Funke that the Town of Sundre Council support an extension to the current contract with E360 for a one-year period from May 31, 2021 to May 31, 2022.		
No Motion	The CAO discussed the current Social Media Policy and suggested that the Policy be amended to reflect current practices.		
075-08-03-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept the Westlock County letter regarding concerns about proposed changes to AER Directive 067 as information.		
076-08-03-21	MOVED by Councillor Wolfe that the Town of Sundre Council draft a letter in solidarity with the Municipality of Crowsnest Pass in support of retaining the services of the RCMP in Sundre.	Leg. Services letter drafted	Completed
<u>RECORDED VOTE:</u>			
	MEMBER	IN FAVOUR	OPPOSED
	Mayor Terry Leslie	v	
	Councillor Richard Warnock	v	
	Councillor Rob Wolfe	v	
	Councillor Charlene Preston		v
	Councillor Cheri Funke		v
	Councillor Paul Isaac	v	
	Councillor Todd Dalke		v

	TOTAL VOTES	4	3
077-08-03-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept the letter from Gas Alberta Inc. on the gas cost rate as information.		
078-08-03-21	MOVED by Councillor Funke that Council go into closed meeting at 6:43 p.m.		
079-08-03-21	MOVED by Councillor Warnock that Council return to open meeting at 7:15 p.m.		
080-08-03-21	MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 7:15 p.m.		
#/D/M/Y	March 22, 2021 Regular Council Meeting		
Res. #	Council Motion	Action	Status
081-22-03-21	MOVED by Councillor Dalke that the Agenda be approved as presented.		
082-22-03-21	MOVED by Councillor Wolfe that the Minutes of the Regular Meeting of Council held on March 8, 2021 be approved as presented.		
083-22-03-21	MOVED by Councillor Warnock that the Town of Sundre Council accept the 2020 Quarterly Financial Reports as information.		
084-22-03-21	MOVED by Councillor Wolfe 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, 2024.		
085-22-03-21	MOVED by Councillor Dalke that the Town of Sundre Council appoint accept the RCMP Priority Survey as information.		
086-22-03-21	MOVED by Councillor Funke that the Town of Sundre Council approve the inception of the Millionaire's Educational No Cost Program for the youth in Sundre.		
087-22-03-21	MOVED by Councillor Funke that the Town of Sundre Council accept the CAO verbal report as information.		
088-22-03-21	MOVED by Councillor Warnock that the Town of Sundre Council accept the Departmental Reports for February 2021 as information.		

089-22-03-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept Mayor Terry Leslie's, Councillor Warnock's, and Councillor Funke's reports for February 2021 as information.		
090-22-03-21	MOVED by Councillor Funke that the Town of Sundre Council accept the Parkland Regional Library System Board Meeting (Draft) Minutes and Highlights as information.		
091-22-03-21	MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 7:12 p.m.		
#/D/M/Y	April 7, 2021 Special Council Meeting		
Res. #	Council Motion	Action	Status
092-07-04-21	MOVED by Councillor Preston that the agenda of April 7, 2021 Special Council Meeting be adopted, as presented.		
093-07-04-21	MOVED by Concillor Isaac that the Town of Sundre Council support the issuance of temporary permits for outdoor patios to assist local eating and drinking establishments to continue to serve their patrons during the additional COVID restrictions at no cost.		
094-07-04-21	MOVED by Councillor Funke that being the agenda matters have been concluded the meeting adjourned at 6:43 p.m.		
#/D/M/Y	April 12, 2021 Regular Council Meeting		
Res. #	Council Motion	Action	Status
095-12-04-21	MOVED by Councillor Dalke that the Agenda be approved as presented.		
096-12-04-21	MOVED by Councillor Wolfe that the Minutes of the Regular Meeting of Council held on March 22, 2021 be approved as presented.		
097-12-04-21	MOVED by Councillor Warnock that the Minutes of the Special Meeting of Council held on April 7, 2021 be approved as presented.		
098-12-04-21	MOVED by Councillor Isaac that the Town of Sundre Council proclaim the week of June 7 - 13, 2021 as "Senior's Week" on behalf of the citizens of Sundre.		

099-12-04-21	MOVED by Councillor Wolfe that the Town of Sundre Council accept the results of the Gas Department's Operational Audit for 2020 as information.		
100-12-04-21	MOVED by Councillor Funke that the Town of Sundre Council adopt the 2021 O & M Manual as provided by the Federation of Alberta Gas Co-ops Ltd. for the operation and maintenance of rural Alberta natural gas utilities.		
101-12-04-21	MOVED by Councillor Preston that the Town of Sundre Council approve an additional \$11,208.50 to the approved budget with funding to come from Utilities Lifecycling RSA.		
102-12-04-21	MOVED by Councillor Wolfe that Council go into closed meeting at 6:19 p.m.		
103-12-04-21	MOVED by Councillor Isaac that Council return to open meeting at 6:50 p.m.		
104-12-04-21	MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 6:51 p.m.		



DEPARTMENTAL REPORT

DEPARTMENT	Planning and Development
SUBMITTED BY	Betty Ann Fountain, Development Officer
COUNCIL DATE	April 26, 2021
FOR MONTH OF	March 2021

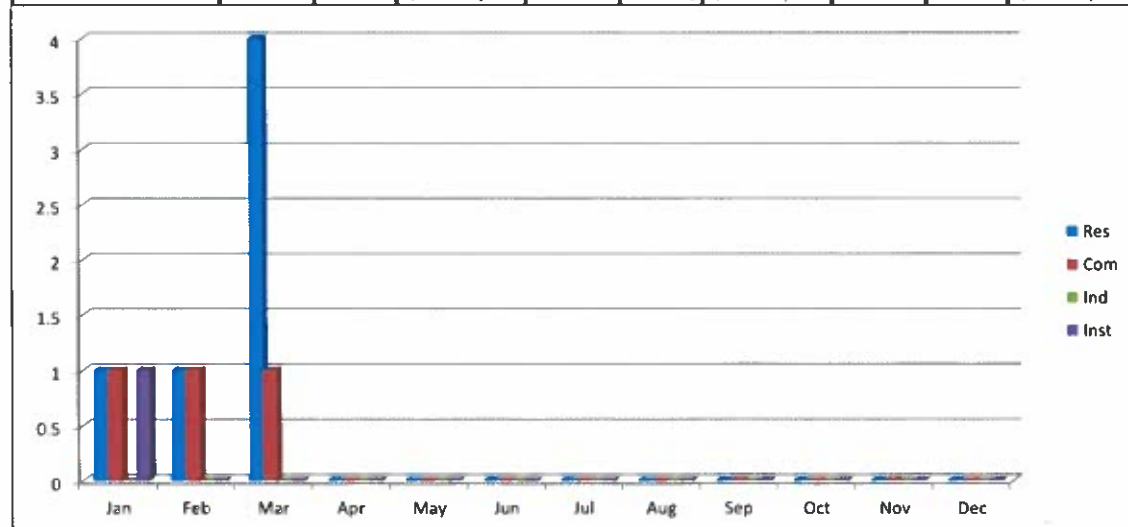
TOPIC #1	Development and Building Permits
ISSUES:	<ul style="list-style-type: none"> • Development Permits – 8 • Building Permits – 5 • Electrical Permits – 6 • Gas Permits – 3 • Plumbing Permits – 3
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> • Discretionary Development Permits included: 3 Home Occupation Major for Outdoor Recreation Equipment Rental, Bookkeeping & Personal Income Tax, Massage Therapy • Permitted Development Permits included: <ul style="list-style-type: none"> • Change of Use – Health Services (physiotherapy) • Change of Use – Storage of Instrumentation for Gas/Oil Co. • Residential Projects • Building Permits issued for residential projects – basement development, addition, shed, and demolition of mobile home, and installation of unique smoker for production of jerky (existing restaurant kitchen) • Electrical, Gas and Plumbing Permits issued for a variety of residential and commercial projects.
TOPIC #2	Real Property Reports (RPRs)
ISSUES:	<ul style="list-style-type: none"> • RPRs - 3
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> • RPRs are submitted with a request for a Stamp of Compliance to facilitate the sale of property. Role of Administration is to assist property owners to solve non-compliant issues.
TOPIC #3:	Campground and Outdoor Passive Use Plan
ISSUES:	<ul style="list-style-type: none"> • Planning for Public consultation (survey, stakeholder interactive sessions) commenced.
RESOLUTIONS/SUCSESSES	<ul style="list-style-type: none"> • IBI Group to consult with staff, key stakeholders, business owners, public at large to assist in the development of a concept plan.
TOPIC #4:	Subdivision
ISSUES:	<ul style="list-style-type: none"> • 0 subdivision applications were received and processed:

RESOLUTIONS/SUCSESSES	<ul style="list-style-type: none"> Although no subdivision applications were received in March 2021, Administration is tracking the Developer's progress to meet conditions of previously approved subdivision applications.
TOPIC #5:	Intermunicipal
ISSUES:	First reading and setting of Joint Public Hearing for IDP to Council April 26, 2021.
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Administration of Sundre and MVC to present IDP to Town of Sundre and MVC Councils at Joint Public Hearing.
TOPIC # 6:	Area Structure Plans
ISSUES:	<ul style="list-style-type: none"> Applications anticipated
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Administration working with developers and planning consultants in regard to the submission of a new Area Structure Plan for NW Quarter Section and an Amendment to previously approved Area Structure Plan.
TOPIC 7:	Safety Code Services Contract
ISSUES:	Current Safety Code Services contract expired March 31, 2021.
RESOLUTIONS/SUCSESSES	<ul style="list-style-type: none"> Council awarded Safety Codes Services Contract to Superior Safety Codes Inc. for a period of 3 years ending March 2024.
TOPIC # 8:	Administrative
ISSUES:	<ul style="list-style-type: none"> Filing Project – ongoing; Succession Planning – staff recruitment continues; Staff coordinating public engagement for east side campground and outdoor passive use recreation area with consultants; Staff preparing for Spring Workshop;
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Improved departmental efficiencies, knowledge and team building; Improves overall departmental performance, transparency and stakeholder engagement; Succession planning underway to building capacity within the department;

Attachments	March 2021 Building Permit Statistics CAO's Project Report - March
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**MONTHLY BUILDING REPORT
FOR THE MONTH OF MARCH 2021**

	Mar. 2021			2021 Year To Date			2020 Year to Date		
	Dwelling	No. of	Building	Dwelling	No. of	Building	Dwelling	No. of	Building
	Units	Permits	Value	Units	Permits	Value	Units	Permits	Value
RESIDENTIAL									
Two-Storey				0	0	\$ -	0	0	0
Bungalows	0	0	\$ -	1	0	\$ -	0	0	\$ -
Bi-Level				0	0	\$ -	0	0	0
				0	0	\$ -	0	0	\$ -
Duplex/Semi Det.				0	0	\$ -	0	0	0
Multi-Family				0	0	\$ -	0	0	0
Mobile Homes				0	0	\$ -	0	0	\$ -
Accessory Buildings		1	\$ 7,000	0	1	\$ 7,000	0	0	0
Renovation/Addition		3	\$ 42,000	0	5	\$ 46,500	0	1	\$ 3,000
				0					
Sub-Total	0	4	\$ 49,000	0	6	\$ 53,500	0	1	\$ 3,000
COMMERCIAL									
Building Starts		No. of	Building		No. of	Building		No. of	Building
		Permits	Value		Permits	Value		Permits	Value
Renovation/Addition		1	\$ 34,619		0	\$ -		0	\$ -
		1	\$ 34,619		3	\$ 284,619		2	\$ 105,000
					3	\$ 284,619		2	\$ 105,000
INDUSTRIAL									
Building Starts		No. of	Building		No. of	Building		No. of	Building
		Permits	Value		Permits	Value		Permits	Value
Renovation/Addition		0	\$ -		0	\$ -		0	0
		0	\$ -		0	\$ -		0	\$ -
		0	\$ -		0	\$ -		0	\$ -
									0
INSTITUTIONAL									
Building Starts		No. of	Building		No. of	Building		No. of	Building
		Permits	Value		Permits	Value		Permits	Value
Renovation/Addition		0	\$ -		0	\$ -		0	\$ -
		0	\$ -		1	\$ 18,575		1	\$ 345,000
		0	\$ -		1	\$ 18,575		1	\$ 345,000
TOTAL				Dwelling	No. of	Building	Dwelling	No. of	Building
	0	5	\$ 83,619	Units	Permits	Value	Units	Permits	Value
				0	10	\$ 356,694	0	4	\$ 453,000





MEMO

TO: Linda Nelson, CAO
 FROM: Betty Ann Fountain, Development Officer
 RE: March 2021 Commercial, Industrial, Institutional Projects

COMMERCIAL

Development / Building Permit	District	Civic Address	Project	Value
Eating & Drinking Establishment	C-1	101 – 3 ST SW	Addition of unique "jerky" oven in existing restaurant	\$34,619
Change of Use	C-2	Unit 4, 605 Main AV. E.	Storage & Fascia Sign	n/a
Change of Use	C-1	101 Main AV. E.	Physiotherapy Clinic & Sign	n/a

Legend:

C-1 Central Commercial
 C-2 Highway Commercial
 C-3 Neighbourhood Commercial
 I-1 Light Industrial
 I-2 Flood Plain Industrial
 PS Public Service

Value: n/a = no building permit required



DEPARTMENTAL REPORT

DEPARTMENT	Operations
SUBMITTED BY	Jim Hall
DATE	April 26, 2021
FOR MONTH OF	March 2021

TOPIC #1	Street Sweeping
Progress	Due to warm weather street sweeping has begun early this year. HWY 27 contractor, Volker Stevin, has requested our services to sweep the Highway from Prairie Creek to 11 th Street NE. This is an annual service invoiced to them.
Action	Sweeping will continue throughout Town during the spring as weather permits.
TOPIC #2	Gas Audit
Progress	The 2020 Fed Gas audit was completed with excellent standing in operations and administration.
Next Steps	Continue to prepare for the next audit in 2023
TOPIC # 3:	Gas Revenue Loss
Progress	With the recent gas audit, the annual reconciliation of gas revenues vs purchases was discussed with our auditor.
Next Steps	The auditor (a fellow gas co-op manager) advised the Gas Department to look into our large customer metering to ensure accuracy. There is belief however that the issue may be in our billing system. This has been an issue with other municipal co-ops.
TOPIC # 4:	Wastewater Infiltration
Progress	The flow volumes of wastewater influent at the lagoon have increased this spring. This is generally due to spring runoff and infiltration.
Next Steps	The water and wastewater operators in conjunction with the roads and storm water staff will begin surveying and camera of storm systems and wastewater systems
TOPIC # 5:	Gas Piping Exposure on Bearberry Creek
Progress	The piping and connection design for the re-routing of our gas main is complete.
Next Steps	The Gas Department will begin excavating and installing pipe after Alberta One Call markings are complete and frost allows for digging. The connection work will be contracted to a specialist company in June.
TOPIC # 6:	Water Leak Survey
Progress	Operators are starting the survey using correlation data recorders.
Next Steps	The staff will be checking the entire town starting with areas of concern and priority. Leaks found will be planned/scheduled for repair in a volume priority.



DEPARTMENTAL REPORT

DEPARTMENT	Community Service
SUBMITTED BY	Sue
DATE	April 19th
FOR MONTH OF	March, 2021

TOPIC #1	Community Services
RESOLUTIONS/SUCCESES:	<ul style="list-style-type: none"> Continuing to take bookings for Greenwood Campground. Interviewed for camp host. Happy to say we will be back welcoming back our previous camp hosts again this year. Completed online survey for Canadian Fitness and Lifestyle Research Institution. February's Departmental report. Attended a few meetings with the corporate donor about installing lighting for the west end boulevards and installing lighting on two pathways with heavy traffic, the Lion's Park and Prairie Creek Park behind the post office. Met with an arborist, consulted to go over tree maintenance and planting plan. Attended a couple webinars on the new First Call's website Attended an interagency meeting by Zoom. Preparing for the Spring Workshop. Mountain View Taekwondo and Gymnastics have been able to continue to use the Community Centre facility. Preparing for Volunteer's week.
TOPIC #2	Arena
ISSUES:	<ul style="list-style-type: none"> We are having issues with the Fire alarm system and ADT Security system working together. With new OH&S codes, we no longer can have the ammonia alarm system hooked up to the fire alarm system. It has to be on its own system.
RESOLUTIONS/SUCCESES:	<ul style="list-style-type: none"> Met with other department staff on what is the next step in rectifying the Security system problems. We contacted ADT Security and they are working on getting this issue rectified. The arena shut down March 27th Ice taken out and end of season arena clean up.
TOPIC # 3:	Parks/Trails
ISSUES:	<ul style="list-style-type: none"> Staff has begun working on spring cleanup in the parks, pathways, and trails system. Giving benches and picnic tables a new face-lift with a coat of paint/stain. Pruning trees with black knot and pruning shrubs.



DEPARTMENTAL REPORT

DEPARTMENT	Fire Department
SUBMITTED BY	Ross Clews, Fire Chief
DATE	April 26, 2021
FOR MONTH OF	March 2021

TOPIC #1	Emergency Response Numbers; 23 Total Callouts
ISSUES:	Medical Assist 9, Structure Fires 3, Wildland Fires 3, Alarms/Alerts 7, Motor Vehicle Collision 1.
RESOLUTIONS/SUCCESES:	All incidents Responded, Managed and Resolved by SFD Members
TOPIC #2	Training
ISSUES:	NFPA 1001 Level I & II, Class 3 license,
RESOLUTIONS/SUCCESES:	NFPA 1001's 30% complete, Class 3 written completed, Road test are to be completed in April
TOPIC # 3:	Fire Hall
ISSUES:	AHS e-Sim Lab construction,
RESOLUTIONS/SUCCESES:	Meet with e-Sim lab coordinator and plan path forward. Move all SFD Furniture, Equipment, Supplies and Files to facilitate e-Sim lab construction. Reorganization of Fire Hall Office and Meeting Room is still ongoing.
TOPIC # 4:	Wildland Fire Trailer
ISSUES:	Bring SFD Trailer out of retirement and setup as a wildland fire firefighting unit.
RESOLUTIONS/SUCCESES:	Permissions received, trailer evaluated, repaired, and stocked with wildland firefighting equipment, Unit has been reinstated for use.
TOPIC # 5:	Fire Inspections and Occupancy loads for businesses
ISSUES:	High demand for occupancy load certificates due to COVID restriction implementations.
RESOLUTIONS/SUCCESES:	4 inspection/occupancy loads completed more to be completed in April. Completing Inspections with SFD members who are currently training to become Safety Code Officers, 3 members are enrolled in the SCO training program



DEPARTMENTAL REPORT

DEPARTMENT	Emergency Management
SUBMITTED BY	Kevin Heerema
DATE	April 26, 2021
FOR MONTH OF	March 2021

TOPIC #1	COVID-19
RESOLUTIONS/SUCSESSES:	Phase 2 was implemented.
TOPIC #2	MVREMA
RESOLUTIONS/SUCSESSES:	Regular Agency Meeting. A plan review was done as a group.
TOPIC # 3:	AEMA EMX21
RESOLUTIONS/SUCSESSES:	5 key EM staff attended this virtual session. Some topics covered; weather overview, wildfire briefing, river forecast, Provincial Security and Intelligence update, stockpile update, COVID-19 update, AER Update, CR-AHIMT Initiatives, AEMA ESS update, RMWB lessons learned.
TOPIC # 4:	ERP and Business Continuity Plans
RESOLUTIONS/SUCSESSES:	ERP and Business Continuity Plans submitted for review.
TOPIC # 5:	Municipal Emergency Management Program Audit
RESOLUTIONS/SUCSESSES:	AEMA conducted an audit of our Emergency Management Program, results to follow.

DEPARTMENTAL REPORT

DEPARTMENT	Economic Development and Communications
SUBMITTED BY	Jonathan Allan
DATE	April 21, 2021
FOR MONTH OF	March 2021

TOPIC #1	Community Development, Business Development and Vacancy Rates
ISSUES:	<p>VACANCY RATES</p> <ul style="list-style-type: none"> March vacancy rate was estimated at 7.3% as a proportion of square footage available in the C1 district downtown. Due to reducing the vacancy rate, the supply of available commercial inventory is making it hard for potential investors to find an ideal or adequate location.
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Conversations held with at least four potential outside investors (ice cream; café; brewer; discount store); toured one around Sundre. Met with local youth entrepreneur to discuss his business plan. Summarized commercial vacancies into document for potential new commercial tenants. Met with residential land developer with planning and development department about developing in Sundre. Met with local business that is developing state of the art new greenhouses to address food insecurity; promoted them online. Expanded investment attraction advertising online.
TOPIC #2	Tourism Development
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Continued online ad campaign management. Corresponded with Electric Vehicle charging station provider to discover potential cost of installation. These would hypothetically be used as attractants for niche travellers and placed in our public parking lot. Discussed potential collaboration with Cochrane Tourism. Began seeking quotes from advertising channels for 2021 Travel Alberta Cooperative Investment Program grant application.
TOPIC # 3:	Broadband Fibre Optic Development
ISSUES:	<ul style="list-style-type: none"> Still no responses from the Federal CRTC or DISED about the grant applications that have been applied for by our partner ISPs.
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Corresponded with Clearwater County; submitted letter of support. Corresponded with RMS Net (RMS Plus) regarding their planned application; submitted letter of support; provided approval to inspect tower for load capacity.
TOPIC # 4:	Other Projects
ISSUES:	<ul style="list-style-type: none"> N/A
RESOLUTIONS/SUCSESSES:	<ul style="list-style-type: none"> Received updated MOU from Campus Alberta Central; learned that Health Care Aide program will now be offered on annual basis. Continued planning Council Chambers technology and furniture update; Electrical prep work started; coordinated with Health

	<p>Futures Committee to accept old furniture for their satellite learning space at the old Town Hall.</p> <ul style="list-style-type: none"> Continued meeting with working group of the new Master Regional Recreation and Culture Plan; promoted public consultation surveys. Continued Lamp Post Banner design work and preparation. Worked on proposed pathway lighting and light garden projects.
TOPIC # 5:	Committees, Meetings, Conferences and Professional Development
RESOLUTIONS/SUCCESES:	<ul style="list-style-type: none"> Participated in stakeholder meeting with IBI about development of east side destination. Met with local resident to discuss recreation and culture development opportunities.
TOPIC # 6:	Communications
RESOLUTIONS/SUCCESES:	<ul style="list-style-type: none"> Updated website(s) as necessary. Issued monthly email update newsletter. Issued online communications about successes over last 4 years.



DEPARTMENTAL REPORT

DEPARTMENT	Sundre Municipal Library
SUBMITTED BY	Karen Tubb
DATE	April 26, 2021
FOR MONTH OF	March

TOPIC #1	Financial Year End
ISSUES:	As required by the Libraries Act, the financial statement of the library must be submitted to the town council upon completion.
RESOLUTIONS/SUCSESSES:	Attached is our Notice to Reader for the fiscal year 2020, completed by Hamilton & Rosenthal. Of note is that although several areas of revenue were down due to the pandemic closures (fines, copying/faxing, facility rental), we received several generous grants and donations which allowed us to purchase materials specifically for family programming and PPE equipment for the library.
TOPIC #2	Books2Eat
ISSUES:	We were not able to hold our Books2Eat fundraising event again this year due to pandemic restrictions.
RESOLUTIONS/SUCSESSES:	We created Books2Eat with a Twist! We partnered with 4 local restaurants to create menus around literary themes (ex. The Wild Canadian menu of bison or elk burger, The Hogwarts menu with Shepherd's Pie). Patrons purchased tickets from the library and picked up their take-out meals from the restaurants. We developed a list of recommended books and DVDs to accompany each theme and patrons were able to arrange for curbside pickup of the items they wished to borrow. Because of the generosity of the participating restaurants, a portion of the cost of each meal was donated to the library.
TOPIC # 3:	Closed Again!
ISSUES:	The library is on its third government mandated closure.
RESOLUTIONS/SUCSESSES:	We are getting really good at quick turnarounds! We pivoted right back to curbside pickup (In fact, we continued to offer that for vulnerable patrons even while open.) We are providing printing and faxing services. Family Take and Make kits are again flying out the door, and online programming for families and adults is available through our website. Large print books are being delivered to the SSSLF bi-weekly.

ATTACHMENTS:

- Attachment #1** Sundre Library 2020 Financial Year End documents
- Attachment #2** Books2Eat Information

HAMILTON ROSENTHAL

CHARTERED PROFESSIONAL ACCOUNTANTS LLP

SUNDRE MUNICIPAL LIBRARY

Financial Statements

Year Ended December 31, 2020

(Unaudited - See Notice To Reader)

MISSION SQUARE BUILDING
210, 2424 - 4TH STREET S.W.
CALGARY, ALBERTA T2S 2T4

PHONE (403) 266-2175
FAX (403) 514-2211
www.hamrose.com

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Sundre Municipal Library as at December 31, 2020 and the statements of revenues and expenditures and changes in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Calgary, Alberta
February 5, 2021



HAMILTON & ROSENTHAL
Chartered Professional Accountants LLP

SUNDRE MUNICIPAL LIBRARY
Statement of Financial Position
December 31, 2020
(Unaudited - See Notice To Reader)

	2020	2019
ASSETS		
Current		
Cash	\$ 115,426	\$ 93,623
Restricted funds (Note 3)	56,923	36,662
Accounts receivable	1,716	-
Goods and services tax recoverable	89	660
Parkland Regional Fund	669	165
	<u>174,823</u>	<u>131,110</u>
Property, plant and equipment (Note 4)	<u>12,965</u>	<u>15,882</u>
	<u>\$ 187,788</u>	<u>\$ 146,992</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 20,717	\$ 6,910
Deferred income (Note 5)	11,882	11,851
	<u>32,599</u>	<u>18,761</u>
NET ASSETS		
General fund	<u>155,189</u>	<u>128,231</u>
	<u>\$ 187,788</u>	<u>\$ 146,992</u>

On behalf of the Board

 Director
 Director

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Statement of Revenues and Expenditures
Year Ended December 31, 2020
(Unaudited - See Notice To Reader)

	2020	2019
Revenues		
Municipal funding - Town of Sundre	\$ 106,717	\$ 105,001
Municipal funding - County of Mountainview	56,577	55,293
Grants - other	23,577	12,246
Grants - Library Services Rural Grant	18,176	18,176
Grants - Alberta Municipal Affairs	16,650	16,650
Donations and fundraising	8,275	4,604
Parkland allotment	7,006	7,006
Fines, fees and sales	2,295	6,494
Other revenue	1,623	8,937
Interest earned	130	85
	<u>241,026</u>	<u>234,492</u>
Expenses		
Salaries, wages and benefits	148,681	140,698
SCC operating costs	21,745	25,045
Book purchases	10,461	11,648
Janitorial	5,620	5,805
Supplies	5,549	4,462
Repairs and maintenance	3,880	4,132
Programs	3,574	3,015
Professional fees	3,148	2,513
Insurance	3,090	2,860
Amortization of property, plant and equipment	2,324	3,073
Memberships	1,960	1,941
Telecommunications	1,569	1,817
Advertising and promotion	1,148	2,244
Interest and bank charges	418	431
Training	243	5,596
Dues, fees and licenses	64	1,035
	<u>213,474</u>	<u>216,315</u>
Excess of revenues over expenses from operations	<u>27,552</u>	<u>18,177</u>
Other income		
Add back of capitalized Book purchases	10,461	11,648
Amortization of books	<u>(11,055)</u>	<u>(12,735)</u>
	<u>(594)</u>	<u>(1,087)</u>
Excess of revenues over expenses	<u>\$ 26,958</u>	<u>\$ 17,090</u>

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Statement of Changes in Net Assets
Year Ended December 31, 2020
(Unaudited - See Notice To Reader)

	2020	2019
Net assets - beginning of year	\$ 128,231	\$ 111,141
Excess of revenues over expenses	26,958	17,090
Net assets - end of year	\$ 155,189	\$ 128,231

See notes to financial statements

SUNDRE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2020
(Unaudited - See Notice To Reader)

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

Property, plant and equipment

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

Furniture & Fixtures	20%	declining balance method
Computer	30%	declining balance method
Books	100%	declining balance 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. Donations that are externally restricted are deferred until the related expenditure has occurred.

3. RESTRICTED FUNDS

Restricted funds consists of \$12,593 that has been externally restricted by the Town of Sundre and \$44,330 that has been internally restricted by the Board of Directors. Of this internally restricted amount, \$26,353 is restricted for an Operating Reserve, \$11,422 for Capital projects, and \$6,555 for a Technology Reserve. The internally restricted amounts are not available for other purposes without approval of the Board of Directors.

4. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Books	\$ 205,086	\$ 199,855	\$ 5,231	\$ 5,824
Furniture and fixtures	37,074	31,529	5,545	6,931
Computer equipment	21,319	19,130	2,189	3,127
	<u>\$ 263,479</u>	<u>\$ 250,514</u>	<u>\$ 12,965</u>	<u>\$ 15,882</u>

SUNDRE MUNICIPAL LIBRARY
Notes to Financial Statements
Year Ended December 31, 2020
(Unaudited - See Notice To Reader)

5. 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.

"THE MOST DELICIOUS EVENT OF THE YEAR!"



BOOKS 2 EAT 2021

*Join us as we once again bring together
GOOD food and GOOD books in this one of a kind fundraiser
that supports the Sundre Library and benefits local business.*

Choose from three delicious literary meals:

- The Island Escape (Greek entree w/sides) - \$ 25 pp
- The Wild Canadian (Bison or Elk burger w/ side dish) - \$25 pp
- The Hogwarts (Shepherds pie, garden salad, desert) - \$25 pp

*Purchase a ticket for your chosen meal at the Sundre Library by
April 9th, 2021, and pick up your ready to go meal directly from
the participating restaurant on Friday, April 16th @ 6:00 pm.*

*Enjoy your meal from the comfort of your home while you read
up on the literary picks chosen to accompany your meal.*

Drink pairings for each meal available from
Main Avenue Liquor Store.

www.sundre.prl.ab.ca 403.638.4000

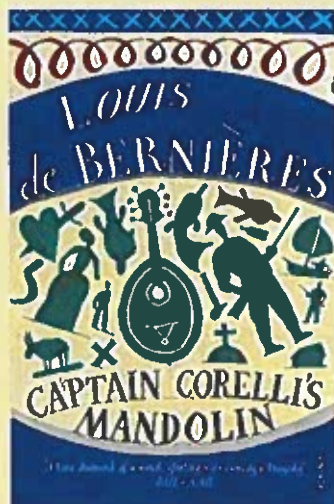




The Island Escape

We recommend the following literary selections to accompany your island escape.

Captain Corelli's Mandolin



It is 1941 and Captain Antonio Corelli, a young Italian officer, is posted to the Greek island of Cephallonia as part of the occupying forces. At first he is ostracised by the locals but over time he proves himself to be civilised, humorous – and a consummate musician.

When Pelagia, the local doctor's daughter, finds her letters to her fiancé go unanswered, Antonio and Pelagia draw close and the working of the eternal triangle seems inevitable. But can this fragile love survive as a war of bestial savagery gets closer and the lines are drawn between invader and defender?



Sundre Library would like to thank Piros Family Restaurant for their generous partnership in this Books2Eat fundraiser.

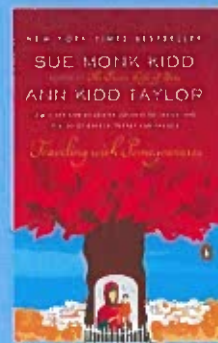
The Island Escape

We recommend the following literary selections to accompany your island escape.

Travelling With Pomegranates

In an intimate dual memoir, Sue Monk Kidd and her daughter, Ann, offer distinct perspectives as a fifty-something and a twenty-something, each on a quest to redefine herself and to rediscover each other.

Between 1998 and 2000, Sue and Ann travel throughout Greece and France. Sue, coming to grips with aging, caught in a creative vacuum, longing to reconnect with her grown daughter, struggles to enlarge a vision of swarming bees into a novel. Ann, just graduated from college, heartbroken and benumbed by the classic question about what to do with her life, grapples with a painful depression. As this modern-day Demeter and Persephone chronicle the richly symbolic and personal meaning of an array of inspiring figures and sites, they also each give voice to that most protean of connections: the bond of mother and daughter.



Skios

A hilarious romp through the sunlit Greek island of Skios, where the Fred Toppler Foundation's annual lecture is to be given by Dr Norman Wilfred, the world-famous authority on the scientific organisation of science. He turns out to be young and charming - not at all the intimidating figure they had been expecting. The Foundation's guests are soon eating out of his hand. So is Nikki, the attractive and efficient organiser.

Meanwhile, in a remote villa at the other end of the island, Nikki's old school-friend Georgie waits for the notorious chancer she has rashly agreed to go on holiday with, who has characteristically failed to turn up. Trapped in the villa with her, by an unfortunate chain of misadventure, is a balding old gent called Dr Norman Wilfred, who has lost his whereabouts, his luggage, his temper, and his sense of reality - everything he possesses apart from the flyblown text of a well-travelled lecture on the scientific organisation of science...



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REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Council Committee Reports
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	13.

BACKGROUND/PROPOSAL:

Councillor Richard Warnock, and Councillor Cheri Funke have provided reports for Council's review and information for March 2021.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Please see attached reports.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Sustainable Governance

Goal 1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

That Council accept Councillor Warnock's, and Councillor Funke's reports as presented.

MOTION:

That the Town of Sundre Council accept Councillor Warnock's, and Councillor Funke's reports for March 2021 as information.

Attachments: 13.1 Councillor Warnock's report
13.2 Councillor Cheri Funke's report

Date Reviewed: April 23, 2021

CAO: Linda Nelson

**Council Report
Councillor Cheri Funke
March 2021**

March 2 – Water Futures – Meeting #14 – Via Zoom

Prior to this meeting we received the second draft of our report to take a look at prior to the meeting. After our last meeting members of our team presented a report to the AWC to update them on our project and give them a glimpse at what our report is shaping into and it was very well received.

March 8 – AUMA International Women’s Day Virtual Gathering – Via Zoom

According to the Federation of Canadian Municipalities, in Canada, women occupy only 18% of mayors’ positions and 28% of councillors’ seats. Women play a vital role in Municipal Government, and studies have shown that diversity improves an organization’s effectiveness.

The gathering featured Kasey Machlin, cofounder of Areto Labs and ParityBOT, an initiative and resource that quantifies and counters online abuse of women in politics. A campaign toolkit that was developed by ParityYEG that can help candidates throughout Alberta was profiled.

March 8 – Regular Council Meeting – Via Teleconference

March 9 – Water Futures – Meeting #15 – Via Zoom

A bulk of this meeting was used to discuss the draft report as a whole for clarification, edits and such. Discussed the review process and how when complete it will go out to the sectors for review, there will be a 3-week review period, then it will be presented to AWC. There was also light discussion on possible steps forward after the report is given to the Deputy Minister.

March 16 – Water Futures – Meeting #16 – Via Zoom

March 19 – Red Deer Watershed Alliance Board Meeting – Via Zoom

We received a presentation by Juliane Schultz and Bob Patrick from the University of Saskatchewan. Their presentation highlighted research regarding watershed management planning in Alberta and engagement with Indigenous communities.

March 22 – Spring Forum – Via Zoom

Today on World Water Day, we unveiled our Source Waters Virtual Film, called Source Waters: The Rivers that Shape Us, the film showcases the entire Red Deer River Watershed, the link to the film is <http://youtu.be/101FgzN3YEE> or it can be found by searching Red Deer River Watershed Alliance on YouTube. This film was a labour of love for the Staff and Board of the RDRWA, and hope it is just the beginning of more projects like this as grants allow.

The panelists that took part in the question and answers afterword included Dr. John Pomeroy, Director of Global Water Futures; Mayor Leslie; Margo Jarvis Redelback, ED for Alberta Irrigation Districts Association; and Eric Gonzalez, Filmmaker and Director of the Source Waters film.

March 22 – Regular Council Meeting – Via Teleconference

March 23 – Water Futures – Meeting #17 – Via Zoom

March 30 – Water Futures – Meeting #18 – Via Zoom

Today was to be our last meeting, the team discussed the proposed videos that will be sent out with the report during the stakeholder review process the videos are to give context to the information that is within the report. The team is currently still discussing a portion of the report, it was to be accepted by the team today but we will have one more meeting in April to complete the project and accept the report.

Councillor Warnock - Report March 2021

March 02 – Alberta Senior & Community Housing Assn. Resolutions Committee Mtg.

I attended as a member of the Mountain View Senior Housing Board of Directors and alternate board member of ASCHA. There were four resolutions put forward this year to ASCHA for the resolution's committee to debate and decide upon and during the meeting it was decided that two of these ASCHA is already working on and that administration would discuss with MVSH how best to reword and prepare them for the Annual General Meeting.

March 03 – Sundre & District Historical Society

I attended as the Council appointed representative the Museum Board Meeting which discussed the outcome of the Annual Meeting held in February. This followed by an orientation session for new Board members.

March 08 – Town of Sundre Regular Council Meeting (Teleconference)

The regular Council meeting was held at 6pm. The highlights of this meeting where the International Women's Day Proclamation, the appointments of Returning Officer and Substitute Returning Office for the October 18, 2021 Municipal Elections. Please refer to the meeting minutes and agenda section on the webpage for the full minutes at www.sundre.com

March 11 – SPRUCE Committee Meeting

The Seniors Protected & Respected under Community Engagement committee held a meeting to finalize the printing of the materials to be distributed to the Service Providers and the public. This hopefully will get completed before the summer break.

March 16 – Sundre & District Historical Society

I attended as the Council appointed representative the Museum Board Meeting. The highlights of this meeting was the election of the Board officers for 2021. President Ken Walker, Vice-President & Treasurer Jane Atkins, and Secretary Janelle Baker.

March 17 – Mountain View Senior Housing Foundation Board Meeting

I attended this board meeting as the MVSH Board appointed representative. This meeting was in addition to the Annual General Meeting – where the Election of the Foundation President took place. – President – Ralene McCulloch. The Office of Treasurer and Secretary where appointments from MVSH – Treasurer James Lambert, and Secretary Chayla Zelasek.

March 18 – Sundre Library Board Meeting – Zoom

The Board meeting was held at 1pm with an update on the COVID re-opening and the effects on the financials. There was discussion on whether the library should still have a non-residence library fee – Karen will check on other libraries in the Parkland group and report at the next meeting.

March 22 – Town of Sundre Regular Council Meeting (Teleconference)

The regular Council meeting was held at 6pm. This was a full agenda as the Director of Corporate Services presented the Q4 – 2020 Financial Package to Council. Other highlights were the introduction of the RCMP Priority Survey, the student millionaire's program, and the Fire Chief Position. Please refer to the meeting minutes and agenda section on the webpage for the full minutes at www.sundre.com

March 25 – MVSH – Staff Appreciation and Awards Meeting.

I attended the virtual Staff Appreciation call as a Board Member for MVSH. This meeting recognized long service awards of 5, 10, 15 and 25 years along with 4 awards of excellence to one staff member at each lodge site.

March 25 – Mountain View Senior Housing Board Meeting.

I attended the MVSH board meeting held by Zoom at 6pm. A couple highlights from the key messages of this Board meeting that I would like to mention is that the Two Resolutions coming forward to the ASCHA Annual meeting are both from the MVSH Board of Directors, as well as the Board received the clean Audit Report for the 2020 year and approved the 2020 Audited Financial Statement.



REQUEST FOR DECISION

COUNCIL DATE	April 26, 2021
SUBJECT	Correspondence
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	14

BACKGROUND/PROPOSAL:

Correspondence received by, and/or sent by Legislative Services during the period of March 22nd to April 23rd, 2021.

ADMINISTRATION RECOMMENDATIONS:

That Council accept the attached correspondence as information.

MOTION:

14.1 That the Town of Sundre Council accept the letter to Minister Madu, from the County of Paintearth No. 18 as information.

ATTACHMENTS:

14.1 Correspondence from the County of Paintearth No. 18

Date Reviewed: April 23, 2021

CAO: Linda Nelson

April 21, 2021

Honourable Kaycee Madu
Minister of Justice and Solicitor General
424 Legislature Building
10800-97 Avenue
Edmonton, Alberta T5K 2B6

Dear Minister, Madu:

Re: County of Paintearth's Support for the RCMP

Our Council wishes to advise they are also not in support of the Government of Alberta's initiative to replace the RCMP with an Alberta Provincial Police Service (APPS) as affirmed in Mayor Turner's letter from the Town of Morinville.

Council agrees that by revising the *Police Act*, the outcomes as identified through the review can be achieved such as improving the public's trust in policing, ensuring an effective complaint process, and having a more harmonious relationship between the police and all communities within Alberta.

Council too has concerns with the province establishing an APPS despite 65% of respondents indicating non-support. The costs of transitioning to an APPS are unknown and the increased operating costs will undoubtedly be borne by the municipalities. The municipalities are currently bearing a substantial amount of policing costs and are not willing to accept unknown additional increases that will be inevitable from a transition to an APPS. This simply cannot be done within a short time frame to offer the expertise and services currently provided to Albertans by the RCMP.

Our County has developed a collaborative relationship with our local RCMP detachment over many years and is satisfied with the level of service and degree of responsiveness received and their involvement with the communities located in the County. Council echoes and encourages the Government of Alberta to abandon the transition study and redouble efforts to work with the RCMP to achieve better outcomes.

Yours truly,

COUNTY OF PAINTEARTH NO. 18



Stan Schulmeister
Reeve

cc: The Honourable Jason Kenney, Premier
MLA Nate Horner, Drumheller- Stettler
MP Damien Kurek, Battle River-Crowfoot
Mr. Curtis Zablocki, Commanding Officer for Alberta, RCMP
AUMA Members
RMA Members