Regular Council Meeting
Town of Sundre Municipal Council Chambers
April 25, 2022
6:00 p.m.

1. Call to Order
Moment of Reflection

2. Public Hearing:

3. Agenda – Amendments and Adoption
3.1 April 25, 2022 Regular Council Meeting

4. Adoption of Previous Minutes
4.1 April 11, 2022 Regular Council Meeting — Pg. 1

5. Delegation:
5.1 Sundre Strong — Pg. 4
5.2 Price Waterhouse Cooper, LLP — Pg. 21

6. Closed Meeting:
6.1 Management Letter Discussion – *FOIPP Act Section 24(1)(b)* — Pg. 22

7. Return to Open Meeting
7.1 RFD 2021 Audited Financial Statements — Pg. 23
Approval of 2021 Audited Financial Statements, Auditor's Report, and Financial Information Return — Pgs 26 - 99

8. New Business
8.1 RFD Appointment of Assessor — Pg. 100
8.2 RFD Proclamation June 19th- The Longest Day of SMILES — Pg. 101
8.3 RFD Proclamation May 30 – June 3, RHPAP — Pg. 104

9. Administration
9.1 RFD March Departmental Reports — Pg. 106 - 133

10. Municipal Area Partnership (MAP): None

11. Council Committee Reports — Pg. 134
11.1 Mayor Warnock — Pg. 135
11.2 Councillor Marr — Pg. 137
11.3 Councillor Petersen — Pg. 139
11.4 Councillor Isaac — Pg. 140
11.5 Councillor Anderson — Pg. 142

12. Council Invitations / Correspondence: None

13. Closed Meeting
13.1 Advice from Officials, *FOIPP Act Section 24*

14. 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
Town of Sundre
Municipal Council Chambers
April 11, 2022

The closed meeting of Council of the Municipality of Sundre was held in the Municipal Council Chambers on Monday, April 11, 2022, commencing at 6:00 p.m.

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

STAFF: Chief Administrative Officer, Linda Nelson
Director of Corporate Services, Chris Albert
Director of Infrastructure, Justin Caslor
Senior Planner, Benazir Thaha Valencia
Administrative Support, Betty Ann Fountain

PUBLIC: There were 3 members of the public in attendance (Mr. Bruce Kendall, Mr. Robert Wolfe and Mr. Steve Bouchet) and 1 member of the Press.

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

PUBLIC HEARING: **None**

AGENDA – AMENDMENTS AND ADOPTION:

Res. 106-11-04-22 MOVED by Councillor Isaac that the agenda be approved as presented or amended as follows:

1. Remove Item 5 Delegation – Sundre Strong unable to attend meeting.

CARRIED

ADOPTION OF THE PREVIOUS MINUTES:

Res. 107-11-04-22 MOVED by Councillor Vardas that the Minutes of the Regular Council Meeting of Council held on March 28, 2022, be approved as presented.

CARRIED

DELEGATION: **None**

BYLAWS/POLICIES: **2022 Tax Rate Bylaw 2022-04**

Res. 108-11-04-22 MOVED by Councillor Dalke that the Town of Sundre Council give first reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.

CARRIED

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Initials

Res. 109-11-04-22 MOVED by Councillor Anderson that the Town of Sundre Council give second reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.

CARRIED

Res. 110-11-04-22 MOVED by Councillor Marr that the Town of Sundre Council give unanimous consent for Third and Final Reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.

CARRIED

Res. 111-11-04-22 MOVED by Councillor Vardas that the Town of Sundre Council give third and final reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.

CARRIED

OLD BUSINESS: **None**

NEW BUSINESS: **APWA Proclamation**

Res. 112-11-04-22 MOVED by Councillor Anderson that the Town of Sundre Council proclaim the week of May 12 to 21, 2022 as "National Public Works Week" in Sundre.

CARRIED

"Aggie Days" – Proclamation "Thank a Farmer"

Res. 113-11-04-22 MOVED by Councillor Petersen that the Town of Sundre Council accept the invitation to participate in the pancake breakfast for Aggie Days on May 14, 2022, and in gratitude proclaim May 14, 2022, as "Thank a Farmer Day" in the Town of Sundre.

CARRIED

Safety Codes Council Internal Review – Fire Discipline

Res. 114-11-04-22 MOVED by Councillor Vardas that the Town of Sundre Council accept the letter from the Safety Codes Council regarding the 2021 Annual Internal Review under the Fire Discipline as information.

CARRIED

ADMINISTRATION: **Provincial U13 Hockey Tournament**

Res. 115-11-04-22 MOVED by Councillor Isaac that the Town of Sundre Council accept the verbal report delivered by the Chief Administrative Officer regarding the Provincial U13 Hockey Tournament held at the Sundre Arena, March 31 to April 3, 2022, as information.

CARRIED

MUNICIPAL AREA PARTNERSHIP: **None**

COUNCIL REPORTS: **None**

COUNCIL INVITATIONS/CORRESPONDENCE:

Letter from Town of Fox Creek – Letter to Alberta Utilities

116-11-04-22 MOVED by Councillor Isaac that the Town of Sundre Council accept the letter from the Town of Fox Creek as information and that Administration prepare a letter in support of the Town of Fox Creek to the Alberta Utilities Commission.

CARRIED

Mayor Warnock excused all public members and advised that they are welcome to return to the Regular Council meeting at the conclusion of the closed meeting.

Mayor Warnock called a recess at 6:41 p.m.

The following were in attendance for the closed meeting session:
Staff: Linda Nelson, CAO

CLOSED MEETING **Topic of Closed Meeting**

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

Res. 117-11-04-22 MOVED by Councillor Isaac that Council go into closed meeting at 6:50 p.m.

CARRIED

Res. 118-11-04-22 MOVED by Councillor Anderson that Council return to an open meeting at 7:20 p.m.

CARRIED

ADJOURNMENT

119-11-04-22 MOVED by Councillor Dalke being that the agenda matters have been concluded the meeting adjourned at 7:20 p.m.

CARRIED

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Initials

These Minutes approved this 25th Day of April 2022.

Mayor, Richard Warnock

Chief Administrative Officer, Linda Nelson

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Delegation: Sundre Strong**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**5.1**

BACKGROUND/PROPOSAL:
Sundre Strong is a campaign to increase the amount of funding for Greenwood Neighbourhood Place, through donations, in order to assist them in continuing to provide services to all those in need of these services within Sundre.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:
As presented.

ALIGNMENT WITH STRATEGIC PLAN
Strategic Plan Priority 3. Community Well-being

3.3 Continue to work with and value community groups.

ADMINISTRATION RECOMMENDATIONS:
That Council accept the presentation from the Sundre Strong representative.

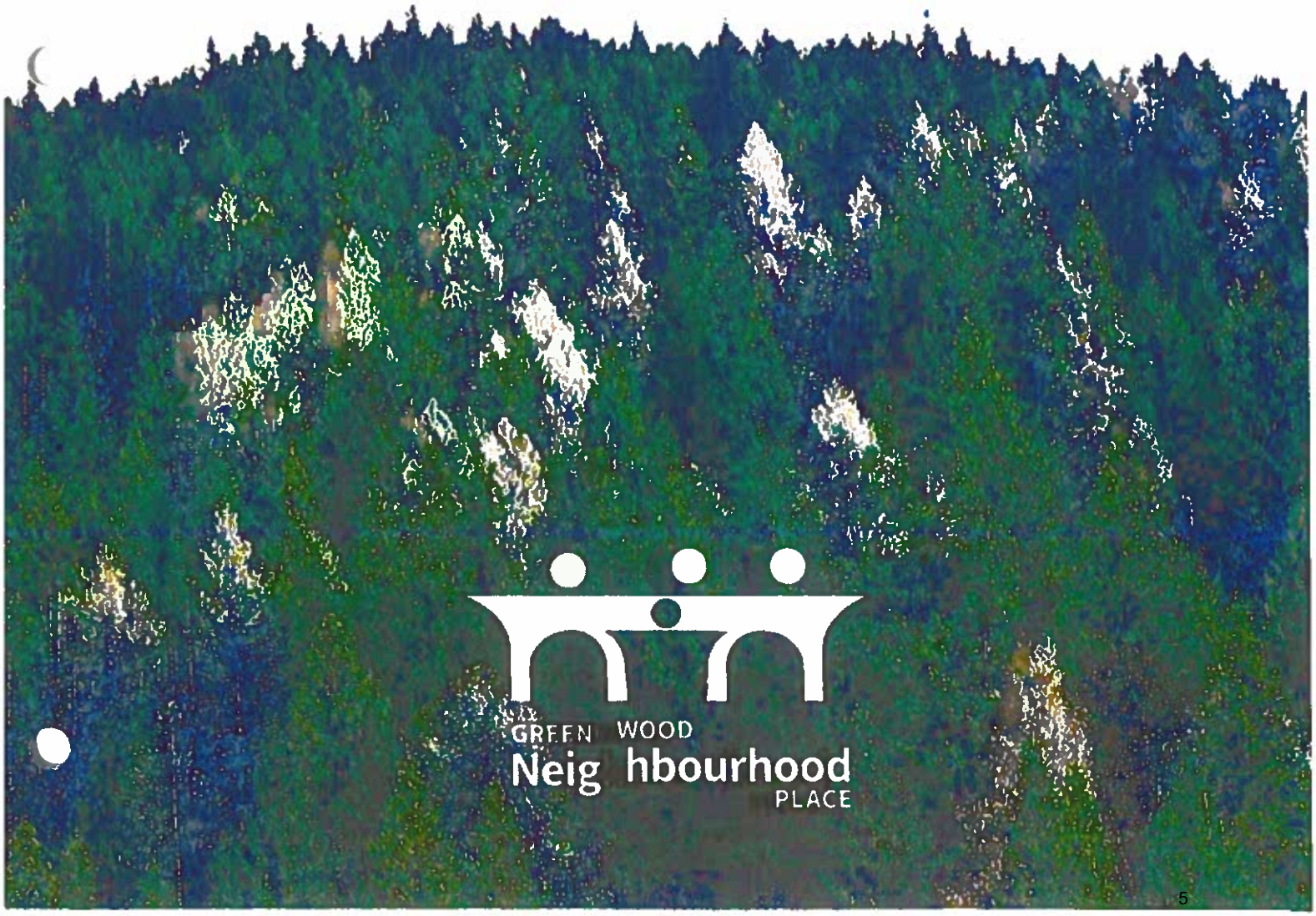
MOTION:
That the Town of Sundre Council accept the presentation, from the Sundre Strong representative as information.

ATTACHMENTS:
None

Date Reviewed: April 21, 2022	CAO: Linda McBna

SUNDRE STRONG

Case For Support



A message from

The Executive Director

GNP faced a reduction in office hours due to funding cuts and tried to maintain efforts to provide the best possible supports and services to each family that comes through our doors.

The extraordinary circumstances of the pandemic have created spaces for us to reimagine how we can best serve our community in the face of so much uncertainty.

The impact of COVID-19 will most likely reverberate beyond 2021. While this health emergency was devastating for individuals, families, businesses and communities, it also brought out the best in GNP. Most of our activities fell into the "essential services" designation. Within weeks we caught our balance and adjusted service delivery in innovative and effective ways. Our staff, volunteers and dedicated and talented board, showed remarkable adaptability, dealing with the urgency in continuing to be the resource centre at such a needed time, carrying on with needed community programs, while also coping with the impact of the pandemic on their own families and lives.

As I review the accomplishments and challenges, it gives me pause. We have been encouraged and humbled by the generosity from our community. Remarkable individuals, organizations, businesses, and corporations have selected to join us in building a stronger Sundre and every dollar given represents that dream.

To those just getting to know us, we invite you to learn more about our impact and how you can partner with us to continue changing futures for people in the Sundre community. GNP not only strives to bring people together, regardless of age, gender, ethnicity, or ability – we pledge our commitment to continue to apply the resources and organizational capacity to where the greatest needs are.

We couldn't provide the different programs in our community without your contribution of time, resources and financial assistance. You allow us to keep GNP's door open and give us the means to serve our community.

Many thanks,

Sari Wiercak

Executive Director

A message from

The Board Chair

I have been a proud resident of the amazing community of Sundre since 2008. Through the recession and the ongoing Covid 19 pandemic, time and again I have seen incredible spirit, generosity, compassion, determination and cooperation of Sundre area residents. All of the above and more are exemplified by individuals, businesses and our local governments.

Greenwood Neighbourhood Place Society is an extremely hardworking charitable organization looking to improve the lives of all area residents. We are seeking to create a stronger and healthier Sundre community.

We believe in the importance of our work in providing a multitude of programs and services for all people in our diverse community. With ongoing support from donors such as yourself, we will continue to grow, thrive, and become the all-inclusive community we wish to be which provides access to all.

You have an opportunity to give back and share in all of the successes achieved.

As Bob Dylan so aptly wrote, "The times, they are a changing", and yes, YOU can make a difference!

Dolores Dercack

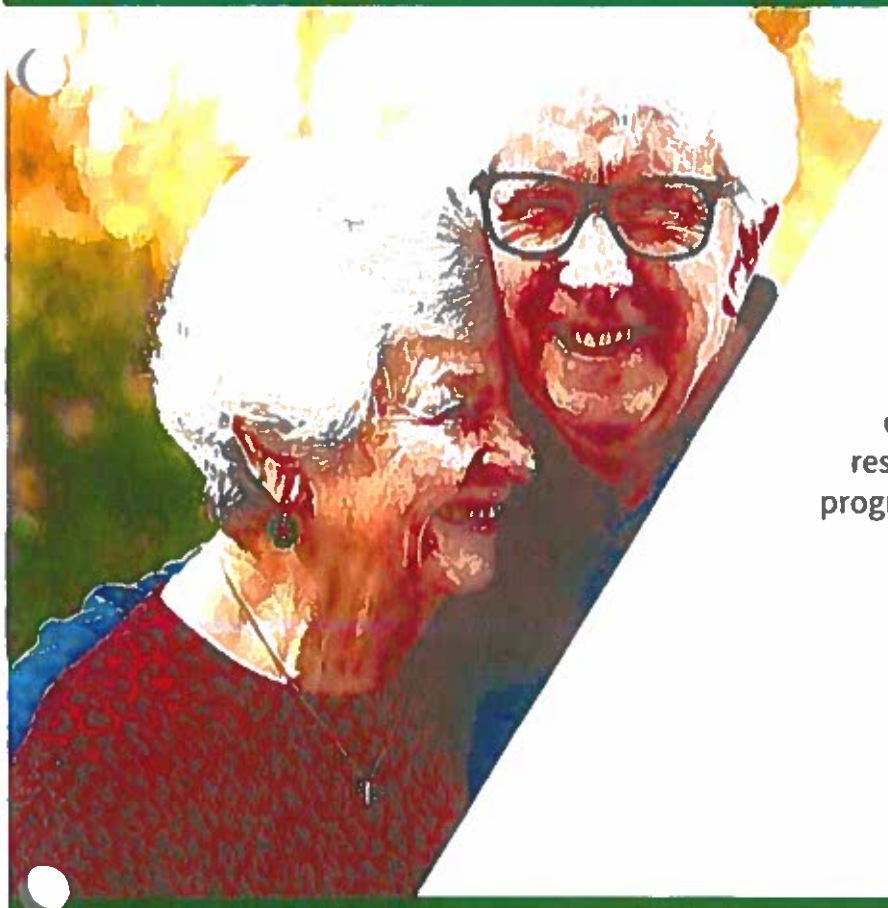
Board Chair

“One of the marvelous things about community is that it enables us to welcome and help people in a way we couldn’t as individuals.”

Jean Vanier

Vision

Sundre and area is a connected, thriving, engaged and inclusive community.



Mission

Greenwood Neighbourhood Place Society is a registered charity and resource centre that responds to community needs for Sundre and area residents through leadership, referrals, programs and services.

The Issue

The volatility of the Alberta economy has had the most adverse effect on those who live in the margins. There is ample evidence that in times of financial uncertainty, vulnerable members of society become more vulnerable. Sundre is a rural community and many residents look to Greenwood Neighbourhood Place Society to help fill the gaps.

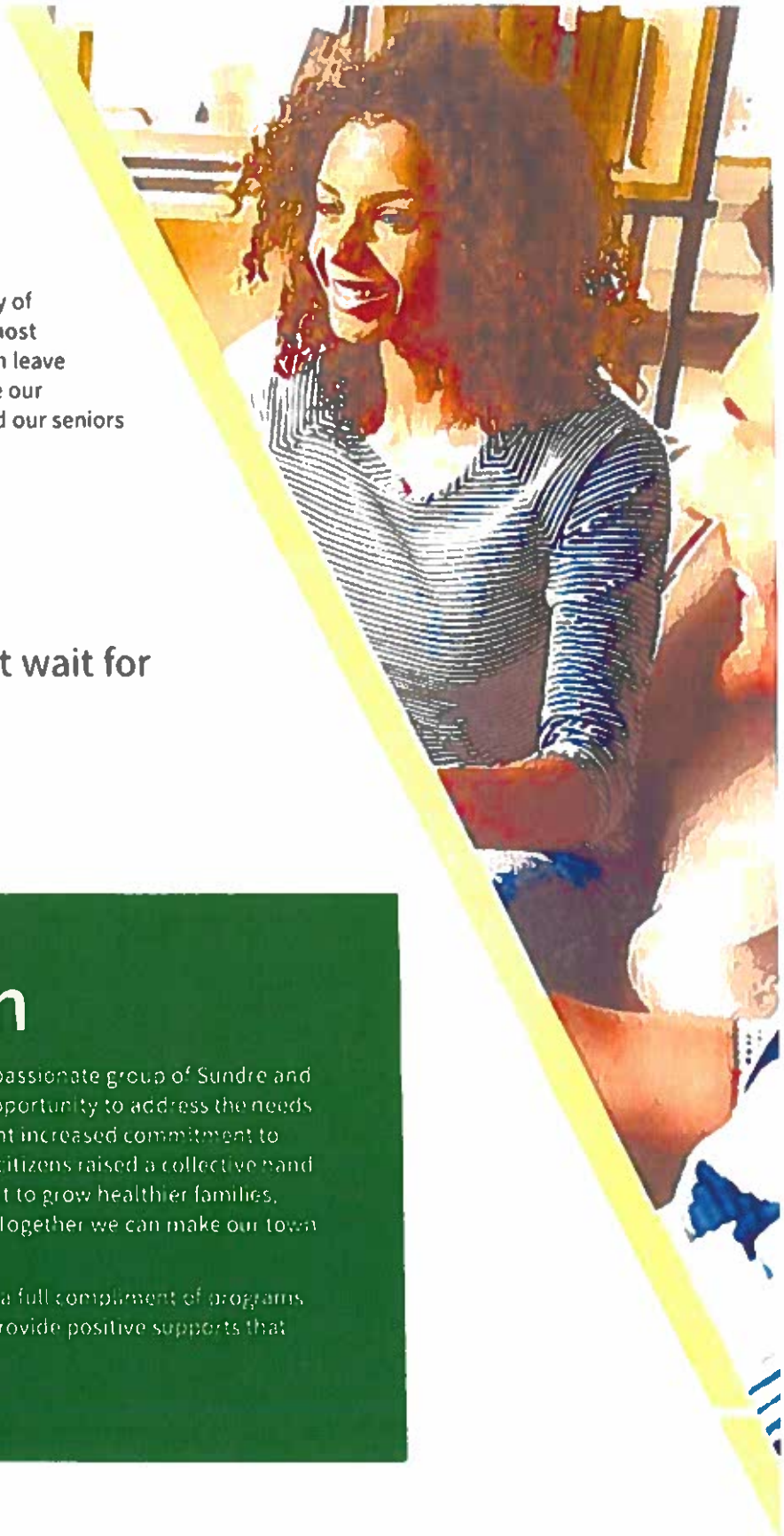
Greenwood Neighbourhood Place Society has grown and adapted to dramatic changes in provincial government mandates and increased needs in our community. The significant decrease in funding has been extremely challenging, but our dedicated Board and staff are committed to creating an active community life for residents of Sundre and area.

Due to decreased funding, Greenwood Neighbourhood Place Society has had to reduce operational hours, and many members of our community have been unable to access information, support, and programs when they need it most. Additionally, new initiatives require financial support to respond to emerging issues, which is a strategic priority.

Why Now?

The world is getting more complicated, for many of us this means changes to how we live. For the most vulnerable of our neighbours, these changes can leave them in peril. The cutbacks and strain will leave our families struggling, our children in jeopardy, and our seniors unsupported.

- We need to change this.
- We can change this.
- Crisis and struggle do not wait for office hours.



Historic Vision

More than 20 years ago, a committed and compassionate group of Sundre and area residents gathered together to bring an opportunity to address the needs of our community. As the provincial government increased commitment to strengthening communities, these committed citizens raised a collective hand and said, "We care about our town and we want to grow healthier families, more resilient children and cherished seniors. Together we can make our town stronger."

The goal of expansion is to create a space with a full compliment of programs and services. Through leadership, we aim to provide positive supports that meets the needs of our growing community.

Envision The Future

The Plan

The projected cost of this vision for **Sundre Strong** will be $150,000 per year with an increased focus on community needs.

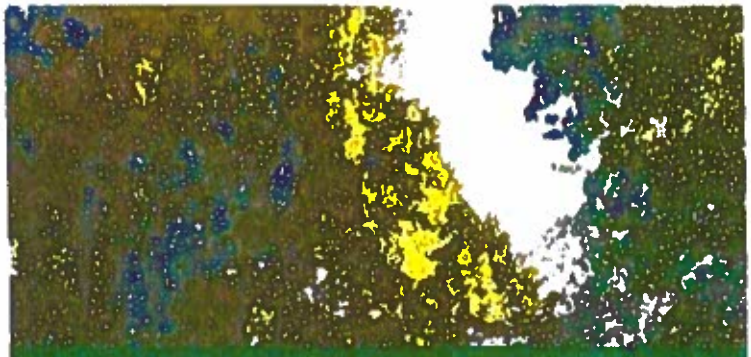
With this additional funding, Greenwood Neighbourhood Place Society will:

- Increase office hours for available access Monday through Friday
- Administer community programming and services that reflect the changing needs of our community
- Provide outreach to those who may not know about services, resources, and how to access them
- Take the lead in new initiatives that improve the lives of all who live, work, and play in Sundre and area.

Realizing Potential

The **Sundre Strong** campaign will bring together our incredible residents to support a resilient Sundre. The success of this exciting venture can only happen with your help.

Our current funding avenues cover 64% of our needs. This is where you come in. Through financial support, volunteer hours, or in-kind support, we can assist this community to collectively engage in the creation of a special place where lasting change can happen and where futures are bright.



Did You Know?

Did you know the following projects were initialized through GNP?

- Sundre Community Garden
- Sundre Santa's
- Sundre Youth Centre (The Den SYC)
- Rural Mental Health Project
- S.P.R.U.C.E. and Coordinated Community Response to Elder Abuse
- Nutrition for Learning
- Sundre DayCare
- Sundre Pickleball Club
- Call to Action

Who is already supporting Sundre Strong?

Revenues

Municipalities support GNP to administer Sundre FCSS (Family Community Support Services) Programs:

Town of Sundre
Visit Live Explore

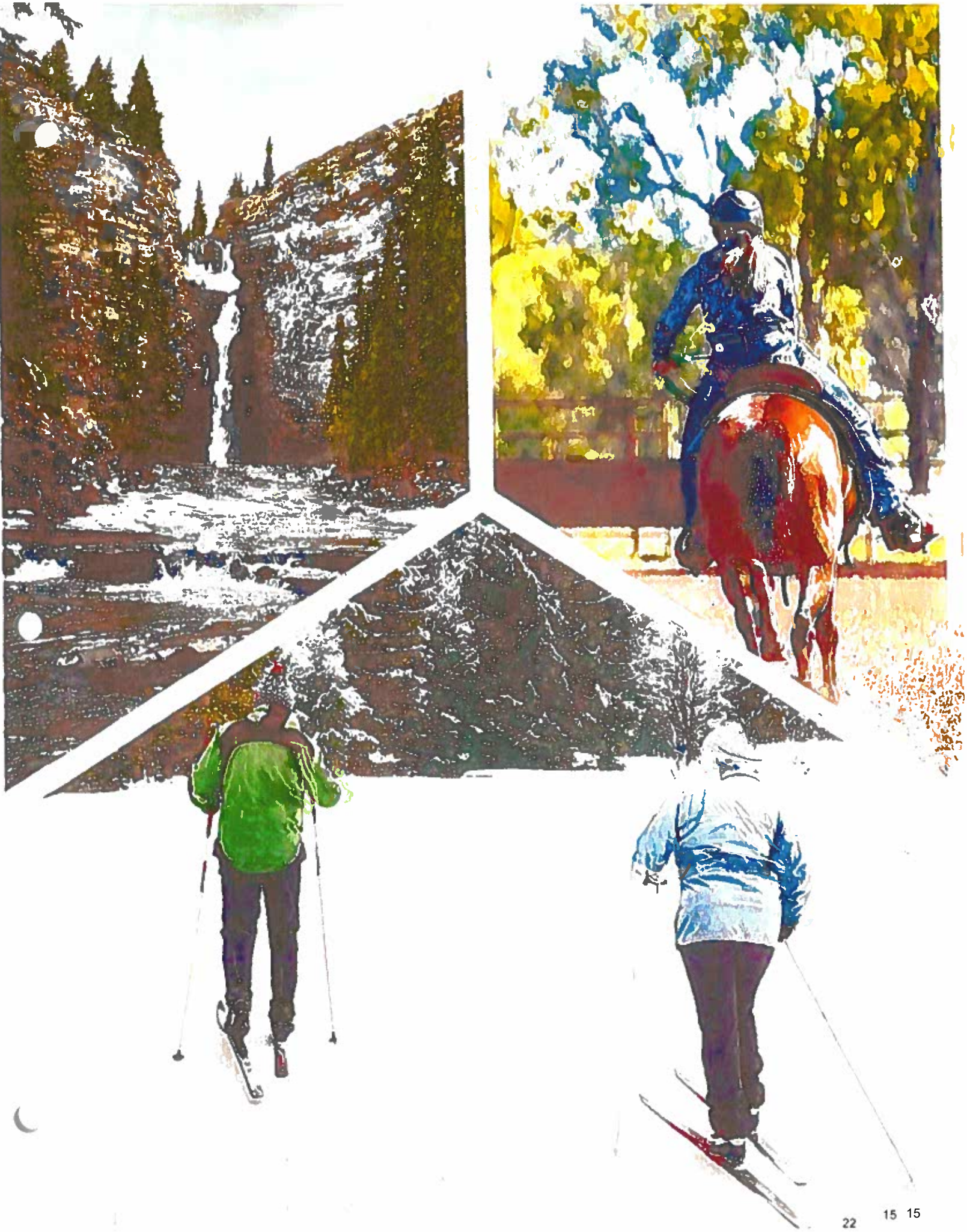
Mountain View County

Alberta Government

Other GNP Supporters:

TOTEM Charitable Foundation

Community Giving & Fundraising



Who Will Benefit From My Gift?

Seniors, adults, children and families benefit!

Your donation has significant individual and community impact. Your gift is a tangible way to come alongside people in our town to show the support, loyalty, and strength of Sundre and area. From the little people shooting hoops, to someone needing help with a government form, to a family in crisis who does not know where to turn, YOU are their hero.

You are saying "I am here, and together we are stronger".

Fulfilling the needs of a community

Contribution Levels

Fulfilling the needs of a growing community takes time, dedication, perseverance, enthusiasm and above all, community support. Working together, we can see this happen. You are invited to participate wholeheartedly!

$10-$499
Friend of GNP

- ✓ Thankyou
- ✓ Charitable Tax Receipt

$500-$999
Champion of GNP

- ✓ Thankyou
- ✓ Charitable Tax Receipt
- ✓ Optional Gift

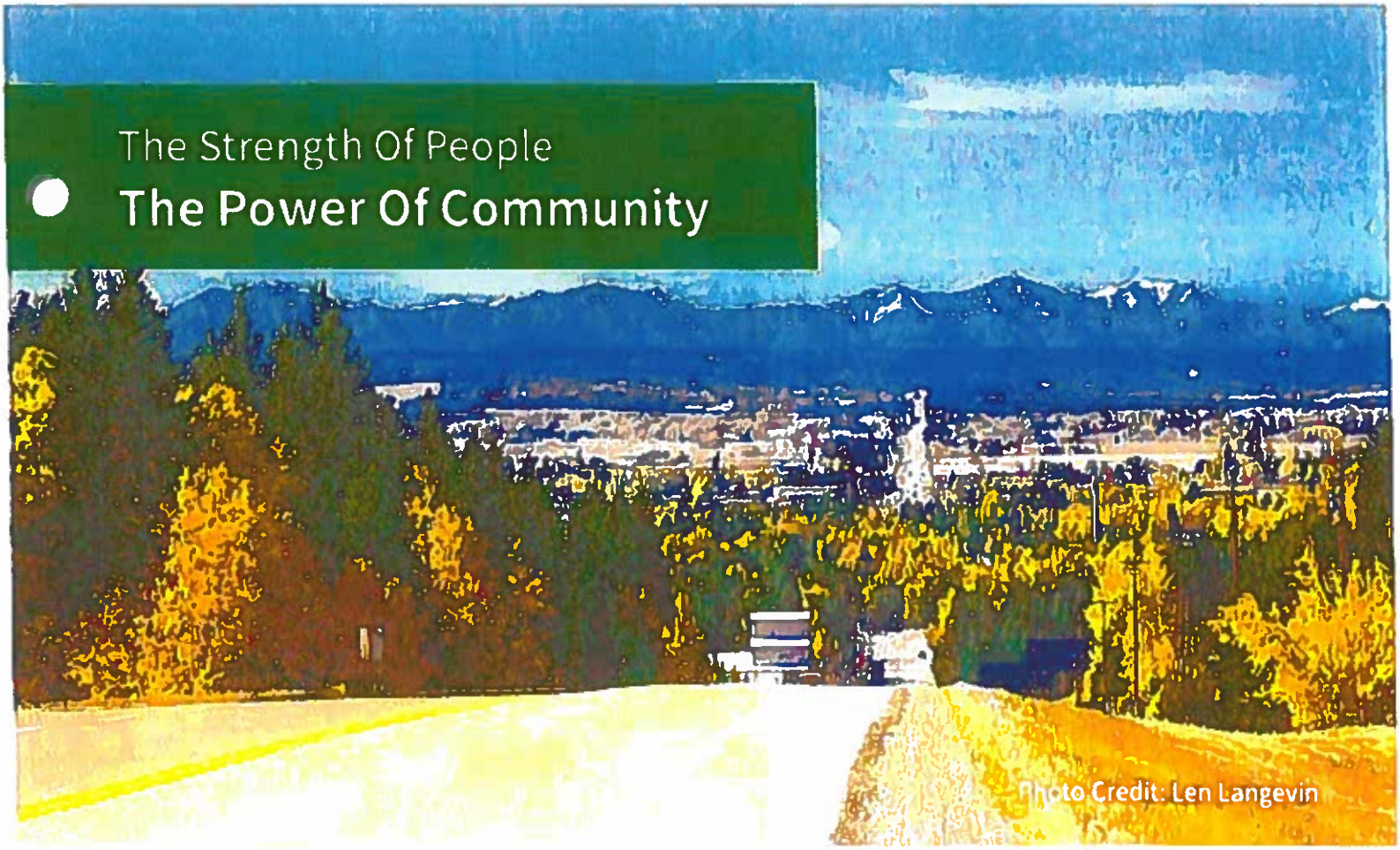
$1000 to $4999
Community Builder

- ✓ All of the above
- ✓ + Name (Logo if applicable) on Website listed as a "Community Builder"!

$5000 and above
Directors Circle

- ✓ All of the above
- ✓ + Annual BBQ invitation to meet & greet Board of Directors / ED
- ✓ + Photo opportunity for acknowledgement in Sundre on the Go, social media and Albertan newspaper
- ✓ + Annual Report

Consider increasing yearly impact by becoming a monthly donor!



Donations

Donate by cheque or cash at our office in person

Online donations also accepted: www.CanadaHelps.org

Donors receive a charitable tax receipt (min. $10)

Please ensure your mailing address is included & make cheques payable to:

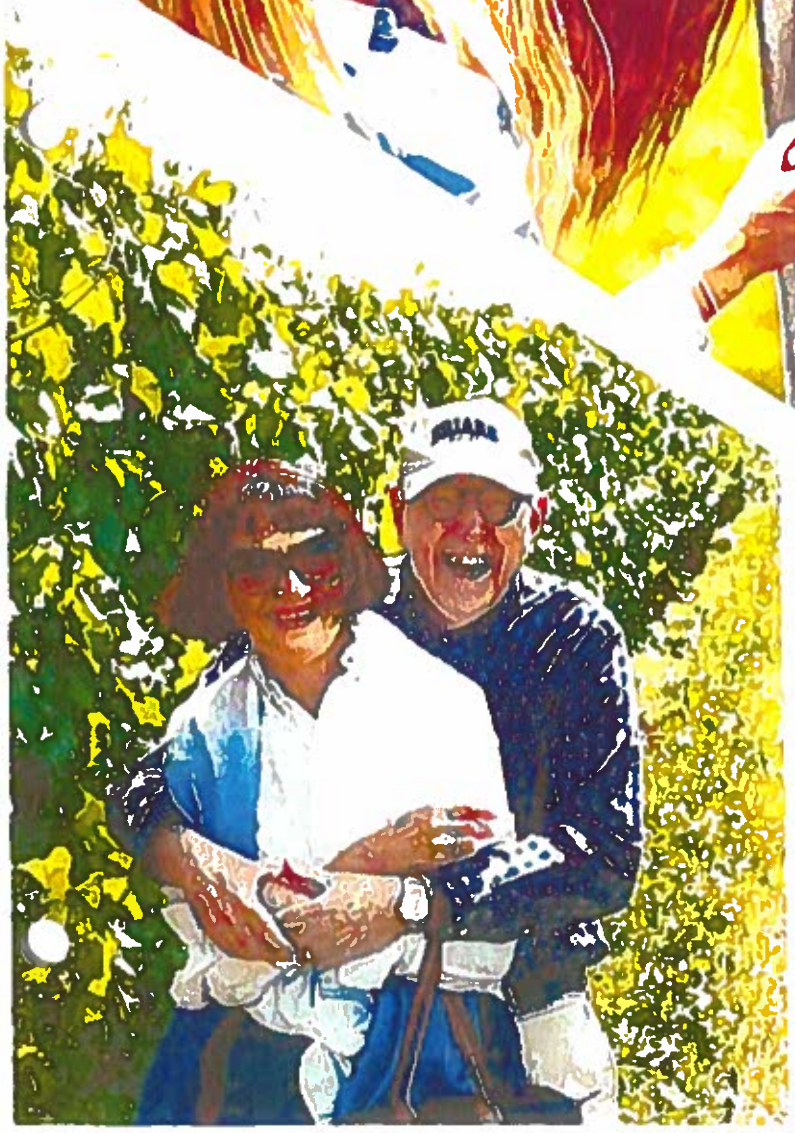
Greenwood Neighbourhood Place Society
Memo Line: Sundre Strong Campaign
#5, 96 2ND Ave. NW | P.O. Box 1846, Sundre, Alberta, T0M 1X0
Phone: 403-638-1011 | Fax: 403-638-1012

E-mail: info@mygnp.org | Website: www.mygnp.org

CRA Charity #: 86636 9374 RR0001

**“Alone We Can Do So Little.
Together We Can Do So Much.”**

Helen Keller



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TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Delegation: Price Waterhouse Cooper, LLP**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**5.2**

BACKGROUND/PROPOSAL:

Angela Loo, Partner with Price Waterhouse Cooper LLP, along with Joy Dutta, 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 21, 2022	CAO: Linda Nelson

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Management Letter Discussion**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**6.1**

BACKGROUND/PROPOSAL:
FOIPP Act Section 24 (1) (b)

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

Date Reviewed: April 21, 2020 CAO: Linda Nelson

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**2021 Audit Report, the 2021 Audited Financial Statements and the 2021 Financial Information Return (FIR)**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**7.1**

BACKGROUND/PROPOSAL:
The 2021 Audited Financial Reports and Financial Statements and the 2021 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 2021 Auditor's Report, 2021 Audited Financial Statements and the 2021 Financial Information Return.

MOTION:
That the Town of Sundre Council move to accept the 2021 Auditor's Report and the 2021 Audited Financial Statements and the 2021 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 21, 2022	CAO: Linda Nelson

REPORT TO COUNCIL

COUNCIL DATE	**April 25, 2022**
SUBJECT	**2021 Audit Report, the 2021 Audited Financial Statements and the 2021 Financial Information Report (FIR)**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**7.1 a**

BACKGROUND/PROPOSAL:

The following sections of the *Municipal Government Act, Revised Statures 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 2021 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 2021 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 2021 auditor's report, 2021 audited financial statements and the 2021 financial information return.

COSTS/SOURCE OF FUNDING:

Not Applicable

ATTACHMENTS:

2021 Auditor's Reports
Draft 2021 Financial Statements
Draft 2021 Financial Information Return

Town of Sundre audit results for the year ended December 31, 2021

For presentation to the Mayor and Town Council
April 25, 2022

pwc

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, 2021.

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 presented to the Mayor and Town Council in December 2021. We have subsequently reviewed our audit plan and concluded that our original risk assessment remains appropriate.

We have substantially completed our audit work and expect to be able to issue 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.

We look forward to discussing our report with you on April 25th, 2022. 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
Partner
Assurance

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

Angela Loo, CPA CA
Partner

We leverage our digital capabilities and apply our industry leading experience to deliver quality services 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 2021 financial statements.

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

Significant audit, accounting and financial reporting matters

Page 5

Audit findings

Page 8

Misstatements

0	Unadjusted	0	Adjusted

Control deficiencies

0	Significant deficiencies	0	Material weaknesses

Bringing you insights that matter

Page 10

Other items for discussion

Page 12

Appendices

Page 15

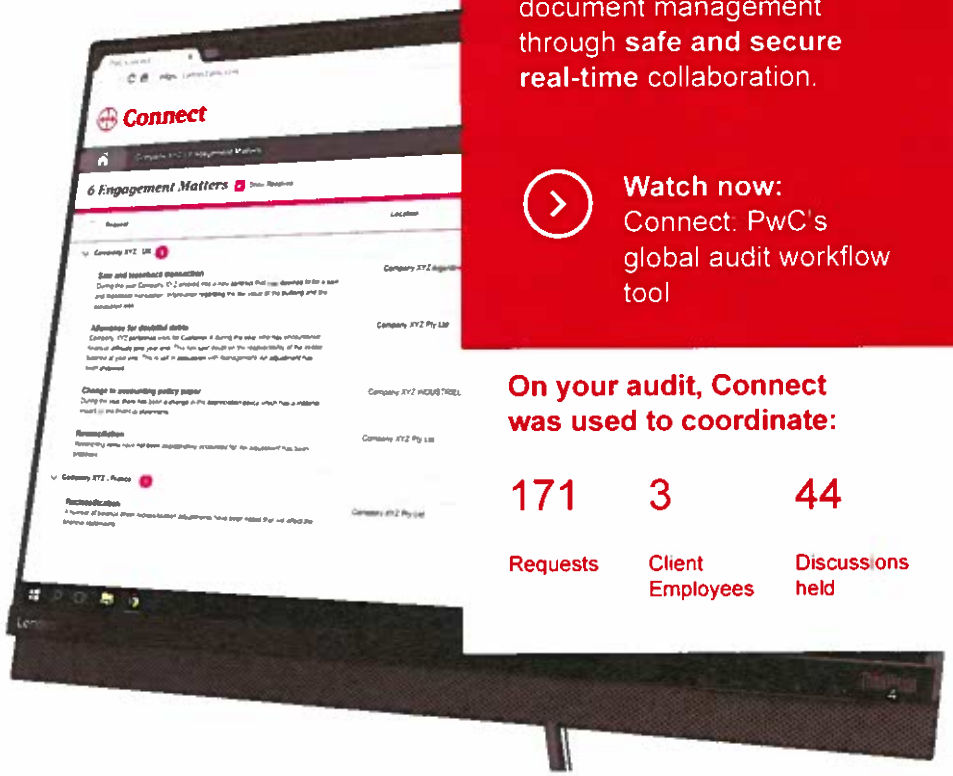
pwc

Status of the audit

We have substantially completed our audit of the 2021 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. Receipt of legal letter confirmations
2. Receipt of the signed management representation letter
3. Subsequent events procedures
4. 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:

171	3	44
Requests	Client Employees	Discussions held

Significant audit, accounting and financial reporting matters

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

Audit risks and results

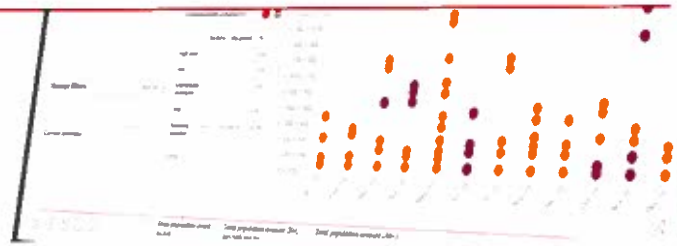
Matter #1 - Management Override of Controls *Significant Risk

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 Organization.
- 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.



Halo for journals

Dynamic visualisation software allows us to explore your data in different ways, supporting our auditors in understanding your business, including your fraud risk exposure.

Watch now:
How Halo works

2016 Audit Innovation of the Year winner,
International Accounting Bulletin

Audit risks and results

Matter #2 - Risk of fraud in revenue recognition *Significant Risk

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 related to 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 and performed testing of journal entries related to revenue recognition.
- Our procedures in this were performed without exception.

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.

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 $268,000 to $281,550 (Prior year - $278,000)

Unadjusted items

We did not identify any items that remain unadjusted in the financial statements. We noted unadjusted items in the prior year that would have an impact on the current year financial statements; however, the rollover impact is immaterial in the current year.

Adjusted items

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

Bringing you insights that matter

With an understanding of your business and operations, your audit team can dig deeper into important audit matters in a new way and share thought leadership to help you make important business decisions.

Other publications and links

Public Sector Accounting Standards September 2021

PSAS Most Recent

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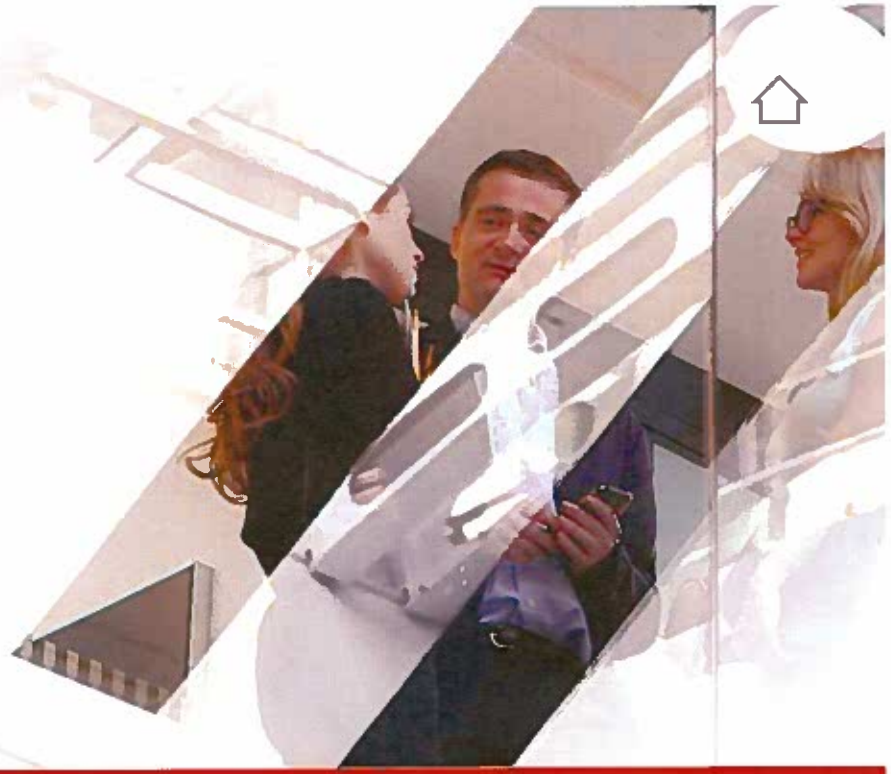
Other items for discussion



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.

Revised standard for identifying and assessing the risks of material misstatement

CAS 315 (Revised) "Identifying and Assessing the Risks of Material Misstatement" is the enhanced standard for identifying and assessing the risks of material misstatement and is **effective for periods beginning on or after December 15, 2021**. The revised standard expands on the existing requirements considerably in a number of key areas, which will in many cases impact the nature and extent of our risk assessment procedures, including broader involvement of specialists and a greater level of detail when performing and documenting our procedures.

Key objectives of CAS 315(R)

- Encourage a more robust risk assessment and more focused responses to identified risks
- Modernize and update the ISA for an evolving business environment, including IT
- Promote consistency in applying audit procedures for risk identification and assessment
- Make the standard more usable by auditors of all entities

Key impacts

Understanding and planning

What will the PwC audit team do differently?

- More time will be invested with a broader range of management and others to understand the operating environment and resulting entity-specific risks.
- More internal/external information will be gathered about the entity-specific, industry and regulatory risks that may impact the entity's ability to achieve its objectives and obtain further understanding of business processes and controls implemented to address risks.
- May involve additional resources possessing specialized skills (e.g. PwC cybersecurity specialists) to help assess IT risks and design responses.
- New focus on considering 'inherent risk factors' when assessing risks at the assertion level may increase time spent performing and documenting risk assessment procedures.

Where might increased input be needed from management?

- Assisting us in addressing more detailed requirements related to understanding of the entity and its environment.
- Sharing further detailed information with us on the entity's system of internal control including information related to the IT environment.
- Allocating additional time to respond to additional inquiries and requests for supporting documentation.

Fieldwork and execution

- Revised requirements when identifying 'relevant assertions' and 'significant' classes of transactions, account balances and disclosures may impact the accounts selected for testing and/or the nature of the testing performed.
- Consideration of inherent risk factors may result in more risks being assessed as higher on the spectrum of inherent risk which, in turn, could require an increase in the extent of audit procedures performed to address them.
- New 'stand-back' requirements to evaluate whether audit evidence obtained from risk assessment procedures provides an appropriate basis for the identification and assessment of risks may result in additional inquiries and requests for supporting documentation if we identify a need to perform additional risk assessment procedures.
- Providing additional or different supporting documentation as a result of changes to audit procedures designed to address identified risks of material misstatement.

Required communications

Draft auditor's report	The draft auditor's report is included in **Appendix 1**.
Management's representations	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.** We requested our standard representations.
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	We are required to report to you any significant internal control deficiencies noted in the course of our work. There were no such deficiencies. We have issued a separate letter management outlining other observations and recommendations with respect to the Town's internal controls.
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.**

Appendices

1 Draft auditor's report

2 Management representation letter

Draft auditor's report

Appendix 1

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, 2021 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, 2021;
- the statement of operations and accumulated operating surplus for the year then ended;
- the statement of changes 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

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 25, 2022

Independent auditor's report

To the Mayor and Town Council of Town of Sundre

Report on the audit of financial information

Our opinion

In our opinion, the accompanying financial information of Town of Sundre (the Town) as at December 31, 2021 and for the year then ended is prepared, in all material respects, in accordance with the basis of accounting described in the notes to the financial information.

What we have audited
The Town's financial information comprises;

- the statement of financial position as at December 31, 2021;
- the statement of change in accumulated surplus for the year then ended;
- the statement of financial activities by function for the year then ended;
- the statement of financial activities by type/object for the year then ended; and
- the notes to the financial information, 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 information* 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 information in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – basis of accounting and restriction on distribution and use

We draw attention to notes to the financial information, which describes the basis of accounting. The financial information is prepared to assist the Town to comply with the financial reporting requirements of

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

the Municipal Government Act. As a result, the financial information may not be suitable for another purpose. Our report is intended solely for the Mayor and Town Council of the Town of Sundre and the Minister of Alberta Municipal Affairs.

We acknowledge the disclosure of our report, in full only, by the Town at its discretion, to the Mayor and Town Council of the Town of Sundre and the Minister of Alberta Municipal Affairs without assuming or accepting any responsibility or liability to the Mayor and Town Council of the Town of Sundre and the Minister of Alberta Municipal Affairs or any other third party in respect of this report.

Our report should not be distributed to parties other than the Town or the Mayor and Town Council of the Town of Sundre and the Minister of Alberta Municipal Affairs. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial information in accordance with the basis of accounting described in the notes to the financial information and for such internal control as management determines is necessary to enable the preparation of a financial information that is free from material misstatement, whether due to fraud or error.

In preparing the financial information, 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 information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is 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 this financial information.

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 information, 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, if any, 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 information 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.

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 25, 2022

Management representation letter

Appendix 2

Client Letterhead

April 25, 2022

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

We are providing this letter in connection with your audit of the financial statements of Town of Sundre (Town) as at December 31, 2021 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 Town, results of its operations, changes in its net debt and its cash flows in accordance with Canadian public sector accounting standards. This letter also covers the audit of the Financial Information Return as at and for the year ended December 31, 2021. (altogether the financial statements) .

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 6, 2021.

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;

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.

Distribution and use of the auditor's report on the Financial Information Return
We confirm that the auditor's report on the Financial Information Return 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
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 Town is subject. We have prepared Town's financial statements on the basis that Town is able to continue as a going concern.

The Financial Information Return 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 Financial Information Return 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. All intra-entity accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.

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 Town's operations and Town's financial results and financial position as set out in the financial statements.

Accounting policies
We confirm that we have reviewed 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 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 Financial Information Return 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 Financial Information Return 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 or have been brought before them at appropriate meetings and are reflected in the minutes.

Completeness of transactions
All contractual arrangements entered into by 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. 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 may be materially misstated as a result of fraud;
- All information in relation to fraud or suspected fraud of which we are aware affecting 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
- All information in relation to any allegations of fraud, or suspected fraud, affecting Town's financial statements 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, 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 shareholders, management, directors and committees of directors Mayor and Town Council. The most recent meetings held were April 11, 2022;
    - Additional information that you have requested from us for the purpose of the audit; and
    - Unrestricted access to persons within 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 significant judgments made have taken into account all relevant information of which we are aware. 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 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.

Going concern
There are no events or conditions that, individually or collectively, may cast significant doubt on 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 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 Town is contingently liable in accordance with CPA Canada Public Sector Accounting Handbook Section PS 3300, *Contingent Liabilities* and/or CPA Canada Public Sector Accounting Handbook Section PS 3310, *Loan Guarantees*, 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, 2021 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.

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

Events after statement of financial position date
We have identified all events that occurred between December 31, 2021 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 Town.

All cash balances are under the control of 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 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 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 purpose specified. All externally restricted inflows received before this criterion has been met have been reported as liabilities until the resources are used for the purpose 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 Town were recorded in the books and records.

Amounts receivable amounted to $1,808,942 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 Town, except as hereunder stated.

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.

Portfolio investments and other financial assets
All securities and other financial assets that were owned by 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 recognized tangible capital assets are expected to benefit future periods, and are free from any assignments, liens or hypothecations.

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

Infrastructure constructed or acquired as part of a public private partnership arrangement has been recognized at cost, which represents fair value of the asset at the date of recognition. This has been measured using the costs stated in the procurement process and the contractual agreement only when the costs are determinable and verifiable.

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 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. During the year, we reviewed the appropriateness of the depreciation policy and estimate of useful lives for tangible capital assets, taking into account all pertinent factors. Any changes in our assessment from the prior year have been adequately disclosed and reflected in the financial statements.

All lease agreements covering assets leased by or from Town have been disclosed to you and classified in accordance with CPA Canada Public Sector Accounting Handbook Guideline PSG-02, *Leased Tangible Capital Assets*.

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 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 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 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.

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 Town have been recorded in the books and records presented to you.

All amounts have been appropriately classified within the statements of operations and net financial assets.

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

Liabilities for contaminated sites
No liabilities for remediation were recognized and accounted for because 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.

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 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 the Town Council 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

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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, 2021

Approved by Council:

_____
Richard Warnock, Mayor

_____
Chris Albert, CPA, CGA
Director of Corporate Services

Town of Sundre
Statement of Financial Position
As at December 31, 2021

	2021 $	2020 $
FINANCIAL ASSETS		
Cash and temporary investments (Note 4)	$ 9,501,738	$ 8,896,006
Receivables (Note 5)		
Taxes and grants in place of taxes	700,600	522,095
Trade and other receivables	1,108,343	1,033,898
Investments (Note 6)	27,754	27,754
	$ 11,338,435	$ 10,479,753
LIABILITIES		
Accounts payable and accrued liabilities	$ 960,884	$ 662,894
Deposit liabilities	261,610	113,982
Deferred revenue (Note 7)	821,287	1,408,678
Long-term debt (Note 8)	5,371,629	5,836,620
	$ 7,415,410	$ 8,022,174
NET FINANCIAL ASSETS	$ 3,923,025	$ 2,457,579
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 11)	$ 42,830,159	$ 43,933,185
Inventory for consumption	47,821	80,842
Prepaid Expense	45,508	40,914
	$ 42,923,488	$ 44,054,941
ACCUMULATED SURPLUS (Note 13)	$ 46,846,513	$ 46,512,520

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, 2021

	Budget $	2021 $	2020 $
REVENUE			
Net municipal taxes (Schedule 3)	$ 3,509,312	$ 3,615,861	$ 3,647,933
User fees and sales of goods	3,925,993	4,387,996	3,964,062
Government transfers for operating (Schedule 4)	810,343	1,226,218	1,140,330
Investment Income	16,000	53,581	72,381
Fines, penalties and cost of taxes	117,700	153,629	92,005
Licenses and permits	87,300	117,861	75,940
Rentals	108,508	81,714	64,737
Other	209,200	245,834	305,513
Total Revenue	$ 8,784,356	$ 9,882,694	$ 9,362,901
EXPENSES			
Legislative	$ 308,926	$ 351,836	$ 305,949
Administration	742,761	706,182	717,690
Protective services	861,627	858,957	679,215
Roads, streets, walks, lighting	1,734,899	1,459,501	1,355,388
Water supply and distribution	1,281,733	1,120,069	1,042,040
Wastewater treatment and disposal	839,754	883,754	795,032
Waste management	247,224	263,283	268,929
Gas distribution	1,230,391	1,564,885	1,170,323
Family and community support	35,520	166,017	165,785
Land use planning, zoning and development	701,760	641,660	632,200
Parks and recreation	1,817,527	1,685,038	1,575,829
Culture	130,001	329,952	321,834
Total Expenses	$ 9,932,123	$ 10,031,134	$ 9,030,214
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES - BEFORE OTHER	$ (1,147,767)	$ (148,440)	$ 332,687
OTHER			
Contributed Assets	-	-	316,600
Government Transfers for capital (Schedule 4)	-	482,433	534,197
	$ -	$ 482,433	$ 850,797
EXCESS OF REVENUE OVER EXPENSES	$ (1,147,767)	$ 333,993	$ 1,183,484
ACCUMULATED SURPLUS, BEGINNING OF YEAR	$ 46,512,520	$ 46,512,520	$ 45,329,036
ACCUMULATED SURPLUS, END OF YEAR (Note 13)	$ 45,364,753	$ 46,846,513	$ 46,512,520

Town of Sundre
Statement of Change in Net Financial Assets
As at December 31, 2021

	2021 Budget $	2021 $	2020 $
EXCESS OF REVENUES OVER EXPENSES	$ (1,147,767)	$ 333,993	$ 1,183,484
Change in tangible capital assets			
Acquisition of tangible capital assets	(121,200)	(877,176)	(2,668,445)
Contributed Tangible capital assets	-	-	(316,600)
Loss (Gain) on sale of tangible capital assets	-	491	(2,746)
Amortization of tangible capital assets	2,196,000	1,979,103	1,916,761
Trade-in value on disposal of tangible capital assets	-	-	10,000
Proceeds on disposal of tangible capital assets	-	608	-
	$ 2,074,800	$ 1,103,026	$ (1,061,030)
Change in non-financial assets			
Use (Acquisition) of inventories for consumption	-	33,021	-
(Acquisition) Use of prepaid assets	-	(4,594)	(15,107)
	-	28,427	(15,107)
INCREASE (DECREASE) IN NET ASSETS	$ 927,033	$ 1,465,446	$ 107,347
NET FINANCIAL ASSETS, BEGINNING OF YEAR	$ 2,457,579	$ 2,457,579	$ 2,350,232
NET FINANCIAL ASSETS, END OF YEAR	$ 3,384,612	$ 3,923,025	$ 2,457,579

Town of Sundre
Statement of Cash Flows
As at December 31, 2021

	2021 $	2020 $
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenues over expenses	$ 333,993	$ 1,183,484
Non-cash items included in excess (shortfall) of revenue over expenses		
Amortization of tangible capital assets	1,979,103	1,916,761
Tangible capital assets received as contributions	-	(316,600)
Loss / (Gain) on disposal of tangible capital assets	491	(2,746)
Trade-in value on disposal of tangible capital assets	-	10,000
Non-cash charges to operations (net change)		
(Increase) Decrease in taxes and grants in place of taxes	(178,505)	(181,802)
(Increase) Decrease in trade and other receivables	(74,445)	(239,993)
Decrease (Increase) in inventory for consumption	33,021	-
(Increase) Decrease in prepaid expenses	(4,594)	(15,107)
Increase (Decrease) in accounts payable and accrued liablities	297,990	(332,416)
Increase (Decrease) in deposit liabilities	147,628	52,279
(Decrease) Increase in deferred revenue	(587,391)	214,154
Total cash provided by operations	$ 1,947,291	$ 2,288,014
CAPITAL		
Acquisition of tangible capital assets	(877,176)	(2,668,445)
Proceeds on disposal of tangible capital assets	608	-
Cash applied to capital transactions	$ (876,568)	$ (2,668,445)
INVESTING		
(Increase) Decrease in investments	-	(54)
Cash provided by investing transactions	$ -	$ (54)
FINANCING		
Long-term debt repaid	(464,991)	(473,781)
Long-term debt acquired	-	-
Cash provided by financing transactions	$ (464,991)	$ (473,781)
CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR	$ 605,732	$ (854,266)
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	$ 8,896,006	$ 9,750,272
CASH AND TEMPORARY INVESTMENTS, END OF YEAR	$ 9,501,738	$ 8,896,006
Cash and temporary investments is made up of:		
Cash and temporary investments (Note 4)	$ 8,716,289	$ 7,998,604
Designated portion of cash (Note 4)	785,449	897,402
	$ 9,501,738	$ 8,896,006

Town of Sundre
Schedule of Changes in Accumulated Surplus
As at December 31, 2021
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021	2020
BALANCE, BEGINNING OF YEAR	$ 5,338,004	$ 3,077,951	$ 38,096,565	$ 46,512,520	$ 45,329,036
Excess of revenues over expenses	333,993	-	-	333,993	1,183,484
Unrestricted funds designated for future use	(2,304,110)	2,304,110	-	-	-
Restricted funds used for operations	49,700	(49,700)	-	-	-
Restricted funds re-designated as Unrestricted	-	-	-	-	-
Restricted funds used for tangible capital assets	-	(154,909)	154,909	-	-
Current year funds used for tangible capital assets	(722,267)	-	722,267	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	1,099	-	(1,099)	-	-
Annual amortization expense	1,979,103	-	(1,979,103)	-	-
Long term debt acquired	-	-	-	-	-
Long term debt repaid	(464,991)	-	464,991	-	-
Change in accumulated surplus	$ (1,127,473)	$ 2,099,501	$ (638,035)	$ 333,993	$ 1,183,484
BALANCE, END OF YEAR	$ 4,210,531	$ 5,177,452	$ 37,458,530	$ 46,846,513	$ 46,512,520

TOWN OF SUNDRE
SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2021
Schedule 2

	Buildings	Engineered Structures	Land	Land Improvements	Machinery & Equipment	Vehicles	2021	2020
COSTS:								
Balance, beginning 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
Acquisition of tangible capital assets	16,041	469,342	-	148,454	182,182	40,757	856,776	4,276,013
Work-in-progress	-	20,400	-	-	-	-	20,400	(1,290,968)
Disposal of tangible capital assets	-	-	-	-	-	(10,995)	(10,995)	(29,189)
Balance, end of year	$ 15,514,745	$ 35,144,392	$ 9,770,110	$ 2,373,671	$ 3,874,453	$ 1,757,366	$ 68,434,737	$ 67,568,556
ACCUMULATED AMORTIZATION:								
Balance, beginning of year	$ 6,476,052	$ 13,342,302	$ -	$ 937,680	$ 1,942,245	$ 937,092	$ 23,635,371	$ 21,740,545
Annual Amortization	464,817	1,088,362	-	133,946	214,374	77,604	1,979,103	1,916,761
Accumulated amortization on disposals	-	-	-	-	-	(9,896)	(9,896)	(21,935)
Balance, end of year	$ 6,940,869	$ 14,430,664	$ -	$ 1,071,626	$ 2,156,619	$ 1,004,800	$ 25,604,578	$ 23,635,371
2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	$ 8,573,876	$ 20,713,728	$ 9,770,110	$ 1,302,045	$ 1,717,834	$ 752,566	$ 42,830,159	$ 43,933,185
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	

Town of Sundre
Schedule of Property and Other Taxes
For the Year Ended December 31, 2021
Schedule 3

	Budget $	2021 $	2020 $
TAXATION			
Real property taxes	$ 3,274,993	$ 4,544,642	$ 4,558,199
Linear property taxes	120,026	212,907	206,254
Grants in Lieu of Taxes	34,293	-	-
Special assessments and local improvement taxes	80,000	102,035	102,052
	$ 3,509,312	$ 4,859,584	$ 4,866,505
REQUISTIONS			
Alberta School Foundation Fund	-	1,098,362	1,073,455
Mountain View Senior's Housing	-	145,361	145,117
Designated Industrial Properties	-	-	-
	$ -	$ 1,243,723	$ 1,218,572
NET MUNICIPAL TAXES	$ 3,509,312	$ 3,615,861	$ 3,647,933

Town of Sundre
Schedule of Government Transfers
For the Year Ended December 31, 2021
Schedule 4

	Budget $	2021 $	2020 $
TRANSFERS FOR OPERATING			
FEDERAL TRANSFERS			
Canada Summer Jobs	$ -	$ 5,885	$ -
PROVINCIAL TRANSFERS			
Family & Community Services	-	71,478	71,478
Municipal Sustainability Initiative - Operating	30,000	42,000	44,008
Municipal Operating Support Transfer	-	87,619	-
Municipal Stimulus Program	-	34,455	-
River Bank Stabilization	-	-	-
Flood Mitigation	-	-	-
Other	-	94,711	157,098
	$ 30,000	$ 330,263	$ 272,584
LOCAL GOVERNMENT TRANSFERS			
Shared-cost agreements and grants	780,343	890,070	867,746
Total Operating	$ 810,343	$ 1,226,218	$ 1,140,330
TRANSFERS FOR CAPITAL			
FEDERAL TRANSFERS			
Federal Gas Tax Rebate	-	36,818	281,970
PROVINCIAL TRANSFERS			
Municipal Sustainability Initiative - Capital	-	69,999	252,227
Municipal Operating Support Transfer	-	98,477	-
Municipal Stimulus Program	-	277,139	-
LOCAL GOVERNMENT TRANSFERS			
Shared-cost agreements	-	-	-
Total Capital	$ -	$ 482,433	$ 534,197
TOTAL GOVERNMENT TRANSFERS	$ 810,343	$ 1,708,651	$ 1,674,527

Town of Sundre
Schedule of Expenses by Object
For the Year Ended December 31, 2021
Schedule 5

	Budget $	2021 $	2020 $
EXPENSES BY OBJECT			
Salaries, wages and benefits	$ 3,204,824	$ 3,226,606	$ 3,030,771
Contracted and general services	788,867	744,537	840,157
Materials, goods, utilities and other	2,983,736	3,077,111	2,257,440
Transfers to local organizations	553,696	803,333	764,376
Interest on long-term debt	205,000	200,444	220,709
Amortization of tangible capital assets	2,196,000	1,979,103	1,916,761
	$ 9,932,123	$ 10,031,134	$ 9,030,214

Town of Sundre
Schedule of Segmented Disclosure
For the Year Ended December 31, 2021
Schedule 6

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Utility Services	**Total $**
REVENUE							
Net Municipal Taxes	$ 3,615,861	$ -	$ -	$ -	$ -	$ -	$ 3,615,861
Government transfers	167,497	171,261	352,508	89,253	928,132	-	1,708,651
User fees and sales of goods	140,353	183,254	93,754	127,788	324,461	3,871,590	4,741,200
Investment income	53,581	-	-	-	-	-	53,581
Other revenues	228,404	4,265	-	-	13,165	-	245,834
	$ 4,205,696	$ 358,780	$ 446,262	$ 217,041	$ 1,265,758	$ 3,871,590	$ 10,365,127
EXPENSES							
Contract & general services	$ 204,984	$ 119,385	$ 39,580	$ 29,486	$ 89,017	$ 262,085	$ 744,537
Salaries & wages	471,019	378,339	363,578	409,630	744,018	860,022	3,226,606
Goods & supplies	258,749	216,075	345,057	191,730	351,488	1,714,012	3,077,111
Transfers to local organizations	-	26,432	-	10,814	698,599	67,488	803,333
Long-term debt interest	14,606	-	129,893	-	1,132	54,813	200,444
Other expenses	-	-	-	-	-	-	-
	$ 949,358	$ 740,231	$ 878,108	$ 641,660	$ 1,884,254	$ 2,958,420	$ 8,052,031
NET REVENUE, BEFORE AMORTIZATION	$ 3,256,338	$ (381,451)	$ (431,846)	$ (424,619)	$ (618,496)	$ 913,170	$ 2,313,096
Amortization expense	(108,658)	(118,726)	(581,394)	-	(296,755)	(873,570)	(1,979,103)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**$ 3,147,680**	**$ (500,177)**	**$ (1,013,240)**	**$ (424,619)**	**$ (915,251)**	**$ 39,600**	**$ 333,993**

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Sundre (the "Town") 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.

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) **Cash and Temporary Investments**

Cash is comprised of cash, temporary investments and designated cash deposited with financial institutions. Temporary investments are defined as 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.

h) **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.

i) **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.

j) **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.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

k) **Tangible Capital Assets**

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

	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 at the date of receipt.

m) **Inventories**

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

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

Management has assessed the financial impact of COVID-19 at December 31, 2021, 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 effect 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 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, 2022, while early adoption is encouraged the Town will not be adopting early. 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.

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.

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 3160, Public Private Partnerships
This section is effective for fiscal years beginning on or after April 1, 2023 and provides guidance on recognition and measurement of public private partnerships as infrastructure assets and liabilities.

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.

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

	2021 $	2020 $
Cash	7,850,624	7,141,461
Temporary Investments	865,665	857,143
Designated Cash	785,449	897,402
	9,501,738	8,896,006

5. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

	2021 $	2020 $
Current taxes and grants in place of taxes	700,600	522,095
Trade and other	1,108,343	1,033,898
	1,808,943	1,555,993

6. INVESTMENTS

	2021 $	2020 $
Investment in Gas Alberta Inc.		
Shares at cost	254	254
Debentures	27,500	27,500
	27,754	27,754

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

	2021 Beginning $	Additions	Utilizations	2021 End $
Prepaid local improvement charges	23,366	-	23,366	-
Mountain View Senior's Housing	21,814	24	-	21,838
	45,180	24	23,366	21,838
Grants				
FRIAA FireSmart Program	36	1	-	37
Travel Alberta	-	89,253	89,253	-
Fortis Community Naturalization	-	1,200	-	1,200
Municipal Operating Support Transfer	186,096	-	186,096	-
Municipal Sustainability Int. - Operating	32,387	31,685	42,000	22,072
Municipal Stimulus Program	280,000	44,394	311,594	12,800
Canada Community Building Fund (formerly Federal Gas Tax Fund)	300,624	1,549	36,818	265,355
Municipal Sustainability Int. - Capital	564,355	3,629	69,999	497,985
	1,363,498	171,711	735,760	799,449
	1,408,678	171,735	759,126	821,287

7. DEFERRED REVENUE (continued)

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

The use of the Municipal Sustainability Initiative Grants 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 ending in 2021.

8. LONG-TERM DEBT

	2021 $	2020 $
Tax supported debentures	4,148,599	4,384,280
Special levies supported debentures	-	112,243
Utility supported debentures	1,223,030	1,340,097
	5,371,629	5,836,620

The current portion of long-term debt is $329,461 (2020 - $464,991).

Principal and interest repayments are as follows:

	Principal $	Interest $	Total $
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
2026	382,224	133,122	515,346
Thereafter	3,594,976	630,290	4,225,266
	5,371,629	1,430,365	6,801,994

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 2022 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 $200,444 (2020 - $220,709).

The Town's total cash payments for interest in 2021 were $202,582 (2020 - $220,648).

9. RESTRICTED SURPLUSES

Restricted Surpluses for operating and capital activities are as follows:

	Beginning of Year	End of Year
	$	$
Operating		
General Corp. Stabilization	610,252	1,400,316
Corp. Serv. Stabilization	-	53,216
Prot. Serv. Stabilization	-	13,041
Mun. Op. Stabilization	-	35,904
Development Stabilization	-	30,584
Comm. Serv. Stabilization	-	75,411
Fire (Operating)	103,029	119,318
	713,281	1,727,790
Capital		
Municipal New Projects	1,185	53,780
Municipal Life-cycling	685,193	754,458
Utility Life-cycling	506,164	1,358,506
Fire (Capital)	738,732	846,808
Off-Site Levy - Water	314,065	315,812
Municipal Reserve	63,960	64,316
Sundre Golf Society	55,371	55,982
	2,364,670	3,449,662
Total Restricted Surpluses	3,077,951	5,177,452

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:

	2021 $	2020 $
Total debt limit	14,824,041	14,044,352
Total debt	5,371,629	5,836,620
Amount of debt limit unused	9,452,412	8,207,732

	2021 $	2020 $
Debt servicing limit	2,470,673	2,340,725
Debt servicing	667,572	694,429
Amount of debt servicing limit unused	1,803,101	1,646,296

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	
	2021 $	2020 $
Land	9,770,110	9,770,110
Land Improvements	1,302,045	1,287,537
Buildings	8,573,876	9,022,652
Engineered Structures	20,713,728	21,312,348
Machinery, equipment and furnishings	1,717,834	1,750,026
Vehicles	752,566	790,512
	42,830,159	43,933,185

There were contributed assets of nil in 2021 (2020 - $316,600); and the total contributed assets value is $1,348,257 (2020 - $1,348,257).

12. EQUITY IN TANGIBLE CAPITAL ASSETS

	2021 $	2020 $
Tangible Capital Assets (Schedule 2)	68,434,737	67,568,556
Accumulated Amortization (Schedule 2)	(25,604,578)	(23,635,371)
Long-term Debt (Note 8)	(5,371,629)	(5,836,620)
	37,458,530	38,096,565

13. ACCUMULATED SURPLUS

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

	2021 $	2020 $
Equity in tangible capital assets (Note 12)	37,458,530	38,096,565
Unrestricted surplus (Schedule 1)	4,210,531	5,338,004
Restricted surplus		
Operating Restricted Surplus (Note 9)	1,727,790	713,281
Capital Restricted Surplus (Note 9)	3,449,662	2,364,670
	46,846,513	46,512,520

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 2021 were $217,390 (2020 - $215,416). Total current service contributions by the employees of the town to the LAPP in 2021 were $196,363 (2020 - $194,844).

At December 31, 2020 LAPP disclosed an actuarial surplus of $4.9 billion (2019 - $7.9 billion).

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:

			2021 $	2020 $
	Salary[1]	Benefits & Allowances[2]	**Total**	Total
Mayor & Councilors:				
Mayor, Leslie	20,652	-	20,652	26,440
Mayor, Warnock	6,907	-	6,907	-
Councillor, Dalke	17,214	747	17,961	18,034
Councillor, Funke	13,346	573	13,919	18,779
Councillor, Isaac	15,807	671	16,478	15,908
Councillor, Preston	9,676	403	10,079	16,358
Councillor, Warnock	12,751	-	12,751	15,904
Councillor, Wolfe	12,104	506	12,610	16,097
Councillor, Anderson	3,053	-	3,053	-
Councillor, Marr	3,578	158	3,736	-
Councillor, Petersen	3,843	173	4,016	-
Councillor, Vardas	4,283	197	4,480	-
	123,214	3,428	126,642	127,520
Chief Administrative Officer	171,630	28,872	200,502	199,980

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, 2022 – March 31, 2022	$ 9,810

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, 2022.

January 1, 2022 – December 31, 2022	$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, 2022 – May 31, 2022 - $1.37 per household
Compost/Organics	January 1, 2022 – May 31, 2022 - $1.37 per household
Recyclables	January 1, 2022 – May 31, 2022 - $1.61 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, 2022 – December 31, 2022	$14,500
	January 1, 2023 – December 31, 2023	$14,500
	January 1, 2024 – May 31, 2024	$5,750
Town Office	January 1, 2022 – December 31, 2022	$26,300
	January 1, 2023 – December 31, 2023	$26,300
	January 1, 2024 – May 31, 2024	$11,175
Town Shop	January 1, 2022 – December 31, 2022	$18,730
	January 1, 2023 – December 31, 2023	$18,730
	January 1, 2024 – May 31, 2024	$8,290

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

16. COMMITMENTS (continued)

The Town of Sundre has an equipment lease agreement with Xerox Financial Services Canada Ltd in regards to a multifunction printer/copier. Under the terms of the agreement, the Town of Sundre is committed to the following charges:

January 1, 2022 – December 31, 2022	$5,280
January 1, 2023 – December 31, 2023	$5,280
January 1, 2024 – December 31, 2024	$5,280
January 1, 2025 – December 31, 2025	$5,280
January 1, 2026 – August 24, 2026	$3,520

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.

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

In 2021, the Town dissolved the $750,000 revolving demand facility. Use of the line of credit was limited to funding current expenditures and obligations of the Town until such time as the taxes levied or to be levied are collected. It was secured by the assets of the Town. The balance outstanding at December 31, 2021 is nil (2020 – nil). This line of credit bore interest at a rate of prime plus 1.00% per annum and was payable on a monthly basis.

21. BUDGET AMOUNTS

The 2021 Budget of the Town of Sundre was approved by Council on December 21, 2020 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.

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2021

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	April 25, 2022
Print Name	Date

FINANCIAL POSITION **Schedule 9A**

		Total
		1
Assets	0010	
Cash and Temporary Investments	0020	9,501,738
Taxes and Grants in Place of Taxes Receivable	0030	
. Current	0040	450,106
. Arrears	0050	250,494
. Allowance	0060	
Receivable From Other Governments	0070	
Loans Receivable	0080	
Trade and Other Receivables	0090	1,108,343
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	11,338,435
Liabilities	0270	
Temporary Loans Payable	0280	
Payable To Other Governments	0290	
Accounts Payable & Accrued Liabilities	0300	960,884
Deposit Liabilities	0310	261,610
Deferred Revenue	0340	821,287
Long Term Debt	0350	5,371,629
Other Current Liabilities	0360	
Asset Retirement Obligations	0365	
Other Long Term Liabilities	0370	
	0380	
Total Liabilities	0390	7,415,410
Net Financial Assets (Net Debt)	0395	3,923,025
Non Financial Assets		
Tangible Capital Assets	0400	42,830,159
Inventory for Consumption	0410	47,821
Prepaid Expenses	0420	45,508
Other	0430	
Total Non-Financial Assets	0440	42,923,488
Accumulated Surplus	0450	46,846,513

CHANGE IN OPERATING ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	5,338,004	3,077,951	38,096,565	46,512,520
Net Revenue (Expense)	0505	333,993			333,993
Funds Designated For Future Use……	0511	-2,304,110	2,304,110		
Restricted Funds - Used for Operations……..	0512	49,700	-49,700		
Restricted Funds - Used for TCA……..	0513		-154,909	154,909	
Current Year Funds Used for TCA …….	0514	-722,267		722,267	
Donated and Contributed TCA……	0516				
Disposals of TCA……	0517	1,099		-1,099	
Annual Amortization Expense……	0518	1,979,103		-1,979,103	
Long Term Debt - Issued……	0519				
Long Term Debt - Repaid……	0521	-464,991		464,991	
Capital Debt - Used for TCA……	0522				
	0523				
Other Adjustments……..	0524				
Accumulated Operating Surplus - End of Year……	0525	4,210,531	5,177,452	37,458,530	46,846,513

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

		Revenue 1		Expense 2
Total General	0700	4,859,584		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730		1170	351,836
General Administration	0740	589,835	1180	706,182
Other General Government	0750		1190	
Protective Services	0760		1200	
Police	0770		1210	56,839
Fire	0780	348,724	1220	583,742
Disaster and Emergency Measures	0790		1230	58,402
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810	3,963	1250	130,424
Other Protective Services	0820	6,093	1260	29,550
Transportation	0830		1270	
Common and Equipment Pool	0840		1280	
Roads, Streets, Walks, Lighting	0850	446,262	1290	1,459,501
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	978,239	1350	1,120,069
Wastewater Treatment and Disposal	0920	827,788	1360	883,754
Waste Management	0930	323,492	1370	263,283
Other Environmental Use and Protection	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support	0960	133,247	1400	166,017
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	96,228	1450	276,652
Economic/Agricultural Development	1020	120,813	1460	365,008
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	930,893	1530	1,685,038
Culture: Libraries, Museums, Halls	1100	201,618	1540	329,952
Convention Centres	1110		1550	
Other Recreation and Culture	1120		1560	
Other Utilities	1125		1565	
Gas	1126	1,742,071	1566	1,564,885
Electric	1127		1567	
Other	1130		1570	1,243,723
Total Revenue/Expense	1140	11,608,850	1580	11,274,857
Net Revenue/Expense			1590	333,993

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	4,859,584
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	4,387,996
Penalties and Costs on Taxes	1810	
Licenses and Permits	1820	117,861
Fines	1830	153,629
Franchise and Concession Contracts	1840	
Returns on Investments (incl. Portfolio Investments)	1850	53,581
Rentals	1860	81,714
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets……	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	42,703
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	775,878
Local Government Transfers	1930	890,070
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	245,834
Total Revenue	1980	11,608,850
Expenses	1990	
Salaries, Wages, and Benefits	2000	3,226,606
Contracted and General Services	2010	744,537
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	3,077,111
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	803,333
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	200,444
Accretion of Asset Retirement Obligations……	2105	
Amortization of Tangible Capital Assets	2110	1,979,103
Net Loss on Sale of Tangible Capital Assets……	2125	
Write Down of Tangible Capital Assets……	2127	
Other Expenditures	2130	1,243,723
Total Expenses	2140	11,274,857
Net Revenue (Expense)	2150	333,993

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of the year ……	2171	
Gains ……	2172	
Losses ……	2174	
Amounts reclassified to Statement of Operations ……	2176	
Net Remeasurement gains (losses) for the year ……	2178	
Accumulated remeasurement gains (losses) at end of year ……	2180	

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	12,704	98,478	108,658	14,606
Other General Government	2230				
Protective Services	2240				
Police	2250				
Fire	2260	163,198		97,760	
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	93,754	352,508	581,394	129,893
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360				
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	978,239		500,110	54,813
Wastewater Treatment and Disposal	2400	827,788		338,760	
Waste Management	2410	323,492		8,396	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440	2,762			
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	14,370			
Economic/Agricultural Development	2500	1,500			
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	107,444	31,447	296,755	1,132
Culture: Libraries, Museums, Halls	2580	144,590			
Convention Centres	2590				
Other Recreation and Culture	2600				
Other Utilities	2605				
Gas	2606	1,718,155		26,304	
Electric	2607				
Other	2610				
Total	2620	4,387,996.00	482,433.00	1,979,103.00	200,444.00

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	119,495			19,804
Other General Government	2730				
Protective Services	2740				
Police	2750				
Fire	2760	21,382			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	504,665			292,873
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890				117,067
Wastewater Treatment and Disposal	2900	53,932			
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	121,471			35,247
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106	56,231			
Electric	3107				
Other	3110				
Total	3120	877,176.00			464,991.00

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
		1	2	3	4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems……	3201	12,537,207	429,152		12,966,359
Light Rail Transit Systems……..	3202				
Water Systems……	3203	9,517,610			9,517,610
Wastewater Systems……	3204	12,183,868	20,400		12,204,268
Storm Systems……	3205				
Fibre Optics……..	3206				
Electricity Systems……..	3207				
Gas Distribution Systems……	3208	415,965	40,190		456,155
Total Engineered Structures	3210	34,654,650	489,742		35,144,392
Construction In Progress……..	3219				
Buildings	3220	15,498,704	16,041		15,514,745
Machinery and Equipment	3230	3,692,271	182,182		3,874,453
Land	3240	9,770,110			9,770,110
Land Improvements.....	3245	2,225,217	148,454		2,373,671
Vehicles	3250	1,727,604	40,757	10,995	1,757,366
Total Capital Property Cost	3260	67,568,556.00	877,176.00	10,995.00	68,434,737.00
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	5,086,077	536,008		5,622,085
Light Rail Transit Systems	3272				
Water Systems	3273	3,237,698	225,569		3,463,267
Wastewater Systems	3274	4,732,788	317,784		5,050,572
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278	285,739	9,001		294,740
Engineered Structures	3280	13,342,302	1,088,362		14,430,664
Buildings	3290	6,476,052	464,817		6,940,869
Machinery and Equipment	3300	1,942,245	214,374		2,156,619
Land	3310				
Land Improvements.....	3315	937,680	133,946		1,071,626
Vehicles	3320	937,092	77,604	9,896	1,004,800
Total Accumulated Amortization	3330	23,635,371.00	1,979,103.00	9,896.00	25,604,578.00
Net Book Value of Capital Property	3340	43,933,185			42,830,159
Capital Long Term Debt (Net)	3350	5,836,620			5,371,629
Equity in Tangible Capital Assets	3400	38,096,565.00			37,458,530.00

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes	Capital Purposes	Total
		1	2	3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410		4,148,599	4,148,599
Supported by Special Levies	3420			
Supported by Utility Rates	3430		1,223,030	1,223,030
Other	3440			
Total Long Term Debt Principal Balance	3450		5,371,629.00	5,371,629.00

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes	Capital Purposes	Total
		1	2	3
Alberta Capital Finance Authority……..	3500		5,371,629	5,371,629
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610			
Total Long Term Debt Principal Balance	3620		5,371,629.00	5,371,629.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes	Capital Purposes	Total
		1	2	3
Principal Repayments by Year	3700			
Current + 1	3710		329,461	329,461
Current + 2	3720		341,894	341,894
Current + 3	3730		354,819	354,819
Current + 4	3740		368,255	368,255
Current + 5	3750		382,224	382,224
Thereafter	3760		3,594,976	3,594,976
Total Principal	3770		5,371,629.00	5,371,629.00
Interest by Year	3780			
Current + 1	3790		185,884	185,884
Current + 2	3800		173,451	173,451
Current + 3	3810		160,527	160,527
Current + 4	3820		147,091	147,091
Current + 5	3830		133,122	133,122
Thereafter	3840		630,290	630,290
Total Interest	3850		1,430,365.00	1,430,365.00

PROPERTY TAXES AND GRANTS IN PLACE — Schedule 9K

		Property Taxes 1	Grants - in Place 2	Total 3
Municipal Property Taxes	3900			
Residential Land and Improvements				
Total	3910	3,406,062		3,406,062
Non-Residential	3920			
Land and Improvements (Excluding M & E)……..	3935	1,241,744		1,241,744
Machinery and Equipment	3950	949		949
Linear Property	3960	212,907		212,907
Small Business Tax	3965			
Farm Land	3980			
Adjustments to Property Taxes	3990	-2,078		-2,078
Total Municipal Property Taxes and Grants In Place	4000	4,859,584		4,859,584

Provincial and Seniors Foundation Requisitions	4010	
Education		
Residential/Farm Land	4031	765,613
Non-Residential	4035	332,749
Seniors Lodges	4090	145,361
Designated Industrial Property	4099	
Other	4100	
Adjustments to Requisition Transfers	4110	
Total Requisition Transfers	4120	1,243,723

GRANTS IN PLACE OF TAXES — Schedule 9L

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

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	14,824,041
Total Debt	5710	5,371,629
Debt Service Limit	5720	2,470,674
Total Debt Service Costs	5730	667,572

Enter prior year Line 3450 Column 2 balance here: 5,836,620

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments	8820	9,501,738
Restricted Cash by Grant		
Municipal Sustainability Initiative Capital	8825	497,985
Municipal Sustainability Initiative Operating	8826	22,072
Federal Gas Tax Fund	8827	265,355
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	37
Total Restricted Cash	8865	785,449
Unrestricted Cash	8870	8,716,289
Accounts Receivable - Grants	8872	
Deferred Revenue	8875	**821,287**
Deferred Revenue by Grant		
Municipal Sustainability Initiative Capital	8880	497,985
Municipal Sustainability Initiative Operating	8881	22,072
Federal Gas Tax Fund	8882	265,355
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	37
Total Deferred Revenue by Grant	8898	785,449
Other Deferred Revenue	8899	35,838

Town of Sundre
Notes to the Financial Information Return
December 31, 2021

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, 2021 (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. Cash and Temporary Investments

Cash is comprised of cash, temporary investments and designated cash deposited with financial institutions. Temporary investments are defined as 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Assessment Services and Assessor Appointment**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**8.1**

BACKGROUND/PROPOSAL:
Section 284.2(1) of the *Municipal Government Act* requires Municipalities appoint a person having the qualifications set out in the regulations, (Alberta Regulation 347/2009), to the position of Designated Officer to carry out the functions, duties and powers of a municipal assessor under the *Act*.

On February 16, 2022 the Town released a request for proposal (RFP) for the provision of Assessment Services. The proposal closed on March 18, 2022 with two submissions. The submissions were scored according to the RFP.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:
Wild Rose Assessment Services Inc. has been the Town's Assessors for 20 years and we are pleased with their service. They are fully fluent in the Calgary and Red Deer area related to assessments and they perform assessments for other municipalities within Mountain View County which allows them to provide very accurate assessments which minimizes assessment appeals and costly assessment reviews.

COSTS/SOURCE OF FUNDING:
Annual assessment costs are reflected in the Four-Year Operating Budget and the Wild Rose proposal is within the budgeted amount.

MOTION:
The Town of Sundre Council supports the selection of Wild Rose Assessment Services Inc. for a three-year term from May 1, 2022 – April 30, 2025 with (2) optional two-year renewal terms.

AND

The Town of Sundre Council moves to appoint Kevin Bohlken of Wild Rose Assessment Services Inc. as the Town's designated officer to perform the Town of Sundre's assessment duties.

Date Reviewed: April 21 2022	CAO: Linda Nelson

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Proclamation Longest Day of SMILES®**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**8.2**

BACKGROUND/PROPOSAL:
In these unprecedented times, Operation Smile Canada recognizes the importance of engaging community members in ways that enable them to use their passion and creativity to encourage positive change. Operation Smile Canada is inviting The Town of Sundre to proclaim June 19, 2022 as the Longest Day of SMILES®.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:
The Longest Day of SMILES® encourages community ambassadors to raise awareness and funds to help a child born with a cleft condition smile and change their life with free, safe, cleft surgery and comprehensive care. From sun-up to sun-down, from coast to coast, Canadians are dedicating June 19th, 2022, and the time leading up to it, to helping children SMILE. To obtain more information regarding Operation Smile Canada visit: www.operationsmile.ca

ALIGNMENT WITH STRATEGIC PLAN
Strategic Plan Priority 3. Community Well-being
3.3 Continue to work with and value community groups.

ADMINISTRATION RECOMMENDATIONS:
That Council proclaim June 19, 2022 as the Longest Day of SMILES® in Sundre.

MOTION:
That the Town of Sundre Council proclaim June 19, 2022 as the Longest Day of SMILES® in Sundre.

ATTACHMENTS:
Proclamation

Date Reviewed: April 21, 2022	CAO: Amida Nubu

TOWN OF SUNDRE
Visit. Live. Explore.

PROCLAMATION

WHEREAS, in these unprecedented times, Operation Smile Canada recognizes the importance of engaging community members in ways that enable them to use their passion and creativity to encourage positive change;

WHEREAS, The Longest Day of SMILE® encourages community ambassadors to raise awareness and funds to help a child born with a cleft condition smile and change their life with free, safe, cleft surgery and comprehensive care. From sun-up to sun-down, from coast to coast to coast, Canadians are dedicating June 19, 2022, and time leading up to it, to helping children SMILE;

THEREFORE, I, Mayor Richard Warnock, on behalf of Town of Sundre Council and Citizens, proclaim June 19, 2022, as the Longest Day of SMILE® in Sundre.

_____ _____

Mayor Richard Warnock Date

Longest Day of SMILES®

---------- Forwarded message ---------
From: **Candy Keillor** <Candy.Keillor@operationsmile.org>
Date: Thu, Apr 7, 2022 at 4:15 PM
Subject: Invitation to Proclaim June 19th, 2022 The Longest Day of SMILES®
To: richard.w@sundre.com <richard.w@sundre.com>

Dear Mayor **Richard Warnock**,

In these unprecedented times, Operation Smile Canada recognizes the importance of engaging community members in ways that enable them to use their passion and creativity to encourage positive change.

Which is why we are inviting you as the Mayor of Town of Sundre to proclaim June 19th, 2022 as the Longest Day of SMILES® in your community.

The Longest Day of SMILES® encourages community ambassadors to raise awareness and funds to help a child born with a cleft condition smile and change their life with free, safe, cleft surgery and comprehensive care. From sun-up to sun-down, from coast to coast to coast, Canadians are dedicating June 19th, 2022, and the time leading up to it, to helping children SMILE.

Operation Smile Canada is a volunteer-delivered global medical charity that exists to ensure everyone has access to safe, effective surgery that they need wherever they live in the world. Surgery that will change a child's life forever… help families, communities, countries, regions and yes, the world.

By proclaiming June 19th, 2022, as the Longest Day of SMILES® in Town of Sundre and challenging other communities to do the same, you can provide waiting children with exceptional cleft care and a hopeful future with a new smile.

Our Community Engagement & Fundraising team is happy to support you and your community should you choose to participate with us.

To confirm your participation or to request more info, please email Candy Keillor, Community Engagement Specialist candy.keillor@operationsmile.org

To learn more about the transformational impact of Operation Smile Canada,
visit: operationsmile.ca

We look forward to collaborating with you and your team to make this the best Longest Day of SMILES® yet! Together we can make a difference one smile at a time!

Keep Smiling,

Candy Keillor (she/her)
Community Engagement Specialist

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Proclamation Rural Health Professions Action Plan (RhPAP)**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**8.3**

BACKGROUND/PROPOSAL:
Rural health providers are powerful assets in their communities. Their health-care skills and practices enhance their community's quality of life and contribute to rural life on a more personal level. Community volunteers, led by local health professional attraction and retention committees, are the heart and soul of their communities.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:
Participation in Alberta Rural Health Week, May 30 to June 3 will show the community's appreciation for the contributions of the rural health professionals and community volunteers whose abilities and efforts enhance the quality of life in rural Alberta, including the Town of Sundre and area.

ALIGNMENT WITH STRATEGIC PLAN
Strategic Plan Priority 3. Community Well-being
3.3 Continue to work with and value community groups.

ADMINISTRATION RECOMMENDATIONS:
That Council proclaim May 30 to June 3, 2022 as Alberta Rural Health Week in Sundre.
MOTION:
That the Town of Sundre Council proclaim May 30 to June 3, 2022 as Alberta Rural Health Week in Sundre.

ATTACHMENTS:
Proclamation

Date Reviewed: April 21, 2022	CAO: Linda Nelson

PROCLAMATION

WHEREAS, Rural Health providers are powerful assets in their communities. Not only do their health-care skills and practices enhance their community's quality of life, but these professionals also contribute to rural life on a more personal level. They have special relationships with their patients and community as family, friends, neighbour, volunteers, teachers and mentors;

WHEREAS, Community Volunteers, lead by local health professional attraction and retention committees, are the heart and soul of their communities. These local volunteers go above and beyond to support health care and health-care providers in their communities, developing innovative and collaborative approaches to successfully attract and retain health-care providers, and help keep health care close to home;

THEREFORE, I, Mayor Richard Warnock, on behalf of Town of Sundre Council and Citizens, do hereby proclaim, May 30 to June 3, 2022, as Alberta Rural Health Week in Sundre. I urge all community residents to show appreciation for the contributions of the rural health professionals and community volunteers whose abilities and efforts enhance the quality of life in rural Alberta

_____ _____

Mayor Richard Warnock Date

Alberta's Rural Health Professions Action Plan

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Departmental Reports – March 2022**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**9.1**

BACKGROUND/PROPOSAL:

The following Departmental Reports for March 2022 are provided to Council for their review and information:

a) Linda Nelson, Chief Administrative Officer
b) Chris Albert, Corporate Services
c) Benazir Thaha Valencia, Senior Planner
d) Jim Hall, Operations Manager
e) Sue Nelson, Community Services
f) Ross Clews, Fire Chief/Emergency Management
g) Jon Allan, Economic Development Officer

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 2022 as information.

ATTACHMENTS:

Department Reports

Date Reviewed: April 21, 2022 CAO: Linda Nelson

#/D/M/Y	January 10, 2022 Regular Council Meeting		
Res. #	**Council Motion**	**Action**	**Status**
001-10-01-22	MOVED by Councillor Anderson that the agenda be approved as presented.		
002-10-01-22	MOVED by Councillor Vardas that the Minutes of the Regular Council Meeting of Council held on December 20, 2021, be approved as presented.		
003-10-01-22	MOVED by Councillor Isaac that the Town of Sundre Council accept the Mountain View Regional Parks, Recreation, and Culture Master Plan and presentation as information.		
004-10-01-22	MOVED by Councillor Petersen that the Town of Sundre Council accept the Council Orientation Public Participation Policy review as presented for information.		
005-10-01-22	MOVED by Councillor Petersen that the Town of Sundre Council waive the whole fee of the assessed penalties on Roll 909000 in the amount of $3,014.76.		
	MEMBER	**IN FAVOUR**	**OPPOSED**
	Mayor Richard Warnock		✓
	Councillor Connie Anderson		✓
	Councillor Owen Petersen	✓	
	Councillor Todd Dalke		✓
	Councillor Jaime Marr	✓	
	Councillor Paul Isaac		✓
	Councillor Chris Vardas		✓
	TOTAL VOTES	2	5
			DEFEATED
006-10-01-22	MOVED by Councillor Dalke that the Town of Sundre Council waive a portion of the assessed penalties on Roll 909000 in the amount of $1908.00.		
	MEMBER	**IN FAVOUR**	**OPPOSED**
	Mayor Richard Warnock		✓
	Councillor Connie Anderson		✓
	Councillor Owen Petersen	✓	
	Councillor Todd Dalke	✓	
	Councillor Jaime Marr	✓	
	Councillor Paul Isaac		✓
	Councillor Chris Vardas		✓
	TOTAL VOTES	3	4
			DEFEATED
007-10-01-22	MOVED by Councillor Marr that the Town of Sundre Council waive a portion of the assessed penalties on Roll 909000 in the amount of $1,008.00.		
	MEMBER	**IN FAVOUR**	**OPPOSED**

	Mayor Richard Warnock	✓	
	Councillor Connie Anderson	✓	
	Councillor Owen Petersen		✓
	Councillor Todd Dalke		✓
	Councillor Jaime Marr	✓	
	Councillor Paul Isaac	✓	
	Councillor Chris Vardas	✓	
	TOTAL VOTES	5	2
			CARRIED
008-10-01-22	MOVED by Councillor Marr that the Town of Sundre Council accept the correspondence from the National Police Federation as presented, as information.		
009-10-01-22	MOVED by Councillor Isaac that Council go into closed meeting at 7:31 p.m.		
010-10-01-22	MOVED by Councillor Dalke that Council return to an open meeting at 8:34 p.m.		
011-10-01-22	MOVED by Councillor Vardas being that the agenda matters have been concluded the meeting adjourned at 8:35 p.m.		
#/D/M/Y	**January 24, 2022 Regular Council Meeting**		
Res. #	**Council Motion**	**Action**	**Status**
	CAO, Linda Nelson introduced to Council, Benazir Thaha Valencia, Senior Planner, welcoming Benazir to the Team.		
012-24-01-22	MOVED by Councillor Vardas that the agenda be approved as presented.		
013-24-01-22	MOVED by Councillor Anderson that the Minutes of the Regular Council Meeting of Council held on January 10, 2022, be approved as presented.		
014-24-01-22	MOVED by Councillor Dalke that the Town of Sundre Council approve the amendment to Schedule "H", the Terms of Reference for the Sundre Wellness Advocacy Committee. Opposed: Councillor Marr		
015-24-01-22	MOVED by Councillor Isaac that the Town of Sundre Council appoint Mr. Gerald Ingeveld and Mrs. Joyce Wicks to the Sundre Community Wellness Advocacy Committee for a one-year term, ending October 2022.	Leg. Serv. Completed	Appendix 1 & 2
016-24-01-22	MOVED by Councillor Marr that the Town of Sundre Council accept the enclosed documents on the Regional Rail for passenger rail services between Edmonton and Calgary as information.		
017-24-01-22	MOVED by Councillor Marr that the Town of Sundre Council direct Administration to draft a letter of support for the proposed Regional Rail service between Edmonton and Calgary.	Leg. Serv. Completed	Appendix 3
018-24-01-22	MOVED by Councillor Vardas that the Town of Sundre Council directs Administration to compose a letter of support for the "Origins" project.	Leg. Serv. Completed	Appendix 4

019-24-01-22	MOVED by Councillor Petersen that the Town of Sundre Council reaffirm support for a facilitated strategic planning session for the Town of Sundre on April 9th and 10th, 2022.		
020-24-01-22	MOVED by Councillor Marr that the Town of Sundre Council accept the 2021 Year End Departmental Reports as information.		
021-24-01-22	MOVED by Councillor Dalke that the Town of Sundre Council accept Mayor Warnock's report as information.		
022-24-01-22	MOVED by Councillor Isaac that the Town of Sundre Council accept Councillor Anderson's report as information.		
023-24-01-22	MOVED by Councillor Vardas that the Town of Sundre Council accept Councillor Isaac's report as information.		
024-24-01-22	MOVED by Councillor Anderson that the Town of Sundre Council accept Councillor Petersen's report as information.		
025-24-01-22	MOVED by Councillor Marr that the Town of Sundre Council accept Councillor Vardas's report as information.		
026-24-01-22	MOVED by Councillor Petersen that the Town of Sundre Council accept Councillor Marr's report as information.		
027-24-01-22	MOVED by Councillor Anderson that the Town of Sundre Council accept the correspondence from Mountain View Senior's Housing as presented, as information.		
028-24-01-22	MOVED by Councillor Marr that the Town of Sundre Council accept the correspondence to Didsbury Mayor Rhonda Hunter regarding a Regional Chili Cook-Off, as information.	Leg. Serv. Complete	Appendix 5
029-24-01-22	MOVED by Councillor Marr that Council go into closed meeting at 6:49 p.m.		
030-24-01-22	MOVED by Councillor Isaac that Council return to an open meeting at 7:58 p.m.		
031-24-01-22	MOVED by Councillor Vardas being that the agenda matters have been concluded the meeting adjourned at 7:58 p.m.		
#/D/M/Y	**February 7, 2022 Regular Council Meeting**		
Res. #	**Council Motion**	**Action**	**Status**
	CAO, Linda Nelson introduced to Council, Justin Caslor, Director of Infrastructure, welcoming Justin to the Team.		
032-07-02-22	MOVED by Councillor Anderson that the agenda be approved as presented.		
	CAO, Linda Nelson, acknowledged that Councillor Isaac adhered to the MGA and notified the CAO earlier of his absence this evening.		
033-07-02-22	MOVED by Councillor Vardas that the Minutes of the Regular Council Meeting of Council held on January 24, 2022, be approved as presented.		

034-07-02-22	MOVED by Councillor Marr that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre Citizens on Patrol in the amount of $1,000.		
035-07-02-22	MOVED by Councillor Petersen that the Town of Sundre Council approve the Grants to Organizations Funding for Olds and District Music Festival in the amount of $500.		
036-07-02-22	MOVED by Councillor Marr that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre Seniors Walking Club in the amount of $1,136.		
037-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre Municipal Library in the amount of $270.		
038-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council approve the Grants to Organizations Funding for Shady Grove Bluegrass Festival in the amount of $1,500.		
039-07-02-22	MOVED by Councillor Petersen that the Town of Sundre Council approve the Grants to Organizations Funding for 2022 Sundre Pro Rodeo Parade Committee in the amount of $3,000.		
040-07-02-22	MOVED by Councillor Marr that the Town of Sundre Council approve the Grants to Organizations Funding for Historical Society and Chamber of Commerce Winterfest in the amount of $2,825.		
041-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council approve the Grants to Organizations Funding for Greenwood Neighbourhood Place – The Den Youth Centre in the amount of $2,250.		
042-07-02-22	MOVED by Councillor Petersen that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre Arts Society in the amount of $4,000.		
043-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre West Country Centre in the amount of $1,000.		
044-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre U13 Provincial Ice Hockey Tournament in the amount of $3,000 in kind.		
	MEMBER	IN FAVOUR	OPPOSED
	Mayor Richard Warnock	✓	
	Councillor Connie Anderson	✓	
	Councillor Owen Petersen		✓
	Councillor Todd Dalke		✓
	Councillor Jaime Marr		✓
	Councillor Paul Isaac	x	x
	Councillor Chris Vardas	✓	
	TOTAL VOTES	3	3
			DEFEATED

045-07-02-22	MOVED by Councillor Petersen that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre U13 Provincial Ice Hockey Tournament in the amount of $1653 in kind.		
	MEMBER	IN FAVOUR	OPPOSED
	Mayor Richard Warnock	✓	
	Councillor Connie Anderson	✓	
	Councillor Owen Petersen	✓	
	Councillor Todd Dalke		✓
	Councillor Jaime Marr		✓
	Councillor Paul Isaac	x	x
	Councillor Chris Vardas	✓	
	TOTAL VOTES	4	3
			CARRIED
046-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council approve the Grants to Organizations Funding for Sundre Pickleball Group in the amount of $0.00.		
047-07-02-22	MOVED by Councillor Marr that the Town of Sundre Council approve the QMP for the Sundre Gas Utility and that the Mayor and CAO be authorized to sign on behalf of Council.	Leg Serv. Complete	Appendix 6
048-07-02-22	MOVED by Councillor Marr that the Town of Sundre Council proclaim the week of May 9 to 13, 2022 as "Economic Development Week" in Sundre.	Leg. Serv. Complete	Appendix 7
049-07-02-22	MOVED by Councillor Anderson that the Town of Sundre Council accept the presentation by staff as information.		
050-07-02-22	MOVED by Councillor Marr that the Town of Sundre Council accept the correspondence from the Town of Gibbons as presented, as information.		
051-07-02-22	MOVED by Councillor Vardas that the Town of Sundre Council accept the correspondence to Alberta Regional Rail in Support of Regional Rail in MVC as presented as information.		
052-07-02-22	MOVED by Councillor Anderson that the Town of Sundre Council accept the correspondence to Enhanced Energy Inc. in support of CCU as presented as information.		
053-07-02-22	MOVED by Councillor Dalke that Council go into closed meeting at 7:21 p.m.		
054-07-02-22	MOVED by Councillor Anderson that Council return to an open meeting at 8:10 p.m.		
055-07-02-22	MOVED by Councillor Petersen being that the agenda matters have been concluded the meeting adjourned at 8:10 p.m.		
#/D/M/Y	**February 28, 2022 Regular Council Meeting**		

Res. #	Council Motion	Action	Status
056-28-02-22	MOVED by Councillor Anderson that the agenda be approved as presented.		
057-28-02-22	MOVED by Councillor Vardas that the Minutes of the Regular Council Meeting of Council held on February 7, 2022, be approved as presented.		
058-28-02-22	MOVED by Councillor Isaac that the Town of Sundre Council accept the Sundre RCMP presentation, as information.		
059-28-02-22	MOVED by Councillor Petersen that the Town of Sundre Council extends their gratitude to the former mayor and councillors for their years of service to this community.		
060-28-02-22	MOVED by Councillor Isaac that the Town of Sundre Council accept the broadband report as information.		
061-28-02-22	MOVED by Councillor Marr that the Town of Sundre accept update on the Wastewater Treatment Facility Pilot project as information.		
062-28-02-22	MOVED by Councillor Vardas that the Town of Sundre Council appoint Councillor Marr to the Sundre Communities in Bloom Ad hoc Committee.	Leg Serv. Complete	Appendix 8
063-28-02-22	MOVED by Councillor Marr that the Town of Sundre Council accept the report on the Regional Film Production and Tech Information Database and Website as information.		
Councillor Dalke out of meeting at 6:49 p.m. ***Councillor Dalke returned to meeting at 6:50 p.m.***			
064-28-02-22	MOVED by Councillor Anderson that the Town of Sundre Council proclaim March 8, 2022, as International Women's Day in the Town of Sundre.	Leg Serv. Complete	Appendix 9
065-28-02-22	MOVED by Councillor Marr that the Town of Sundre Council accept the Departmental Reports for January 2022 as information.		
Councillor Isaac out of meeting at 6:54 p.m.			
066-28-02-22	MOVED by Councillor Petersen that the Town of Sundre Council accept Mayor Warnock's report as information.		
067-28-02-22	MOVED by Councillor Vardas that the Town of Sundre Council accept Councillor Isaac's report as information.		
068-28-02-22	MOVED by Councillor Anderson that the Town of Sundre Council accept Councillor Marr's report as information.		
Councillor Isaac returned to meeting 6:57 p.m.			
069-28-02-22	MOVED by Councillor Vardas that the Town of Sundre Council direct administration to contact our neighbouring municipalities and to discuss the viability of hosting one of the two Alberta Games events.		Report given at March 14, 2022 RCM
070-28-02-22	MOVED by Councillor Petersen that Council go into closed meeting at 7:12 p.m.		
Chris Albert and Third-Party attendee left the closed meeting at 8:00 p.m.			

071-28-02-22	MOVED by Councillor Isaac that Council return to an open meeting at 9:24 p.m.		
072-28-02-22	MOVED by Councillor Anderson being that the agenda matters have been concluded the meeting adjourned at 9:24 p.m.		
#/D/M/Y	**March 14, 2022 Regular Council Meeting**		
Res. #	**Council Motion**	**Action**	**Status**
073-14-03-22	MOVED by Councillor Anderson that Council go into closed meeting at 5:28 p.m.		
074-14-03-22	MOVED by Councillor Dalke that Council return to an open meeting at 6:00 p.m.		
075-14-03-22	MOVED by Councillor Vardas that the agenda be approved as presented.		
076-14-03-22	MOVED by Councillor Marr that the Minutes of the Regular Council Meeting of Council held on February 28, 2022, be approved as presented.		
077-14-03-22	MOVED by Councillor Isaac that the Town of Sundre Council accept the presentation on the current mental health and wellness climate in Sundre as information.		
078-14-03-22	MOVED by Councillor Anderson that the Town of Sundre Council accept the presentation from the SPOG representative as information.		
079-14-03-22	MOVED by Councillor Petersen that the Town of Sundre Council accept the update as information.		
080-14-03-22	MOVED by Councillor Marr that the Town of Sundre Council accept the Q4 2021 Quarterly Financial reports as information.		
081-14-03-22	MOVED by Councillor Anderson that the Town of Sundre Council table this topic to the March 28 regular council meeting.	Form 26 Local Authorities Election Act - Tabled & Moved to March 28	See Motion: 094-28-03-22
082-14-03-22	MOVED by Councillor Isaac that the Town of Sundre Council support the request to enter into an Engineering Services Agreement with McElhanney Inc. for a period of two years (2), with two options to renew for two years for each term, and that the CAO be authorized to sign the Agreement on behalf of the Town.		
083-14-03-22	MOVED by Councillor Petersen that the Town of Sundre Council accept the correspondence from Alberta Municipalities (formerly AUMA) on the pending resolution entitled “Cannabis Assessment and Taxation” as information.		
084-14-03-22	MOVED by Councillor Petersen that the Town of Sundre Council accept the correspondence from the Minister of Municipal Affairs on Budget 2022 as presented as information.		

085-14-03-22	MOVED by Councillor Dalke that the Town of Sundre Council accept the correspondence from the Mayor of Red Deer, letter of gratitude, as presented as information.		
086-14-03-22	MOVED by Councillor Petersen that Council go into closed meeting at 7:35 p.m.		
087-14-02-22	MOVED by Councillor Petersen that Council return to an open meeting at 8:50 p.m.		
088-14-03-22	MOVED by Councillor Isaac being that the agenda matters have been concluded the meeting adjourned at 8:50 p.m.		
#/D/M/Y	**March 28, 2022 Regular Council Meeting**		
Res. #	**Council Motion**	**Action**	**Status**
089-28-03-22	MOVED by Councillor Petersen that the agenda be approved as amended as follows: 1) Change to Item 5.4; the delegation for Sundre Strong had to cancel due to illness and will reschedule for another date.		
090-28-03-22	MOVED by Councillor Anderson that the Minutes of the Regular Council Meeting of Council held on March 14, 2022, be approved as presented.		
091-28-03-22	MOVED by Councillor Marr that the Town of Sundre Council accept the presentation from the Sundre SPRUCE will take the challenge and choose a date to meet with SPRUCE.		
092-28-03-22	MOVED by Councillor Vardas that the Town of Sundre Council accept the presentation from the Sundre & District Historical Society representative as information.		
093-28-03-22	MOVED by Councillor Marr that the Town of Sundre Council accept the presentation from the Sundre Aquaplex representative as information.		
094-28-03-22	MOVED by Councillor Petersen that the Town of Sundre Council does not choose to pursue collection of the monies at this time, but that we set a date that it be paid in a year from today.		
095-28-03-22	MOVED by Councillor Marr that the Town of Sundre Council approve the increase in the Capital Budget to $85,000 for the installation of lighting along the Lions Park and Prairie Creek Pathways, with funding to be drawn from the Gas Tax and the Community Revitalization Fund.		
096-28-03-22	MOVED by Councillor Anderson that the Town of Sundre Council accept the verbal presentation as information.		
097-28-03-22	MOVED by Councillor Dalke that the Town of Sundre Council accept the Departmental Reports for February 2022 as information.		
098-28-03-22	MOVED by Councillor Dalke that the Town of Sundre Council accept Mayor Warnock's report as information.		
099-28-03-22	MOVED by Councillor Anderson that the Town of Sundre Council accept Councillor Vardas' report as information.		

100-28-03-22	MOVED by Councillor Petersen that the Town of Sundre Council accept Councillor Marr's report as information.		
101-28-03-22	MOVED by Councillor Vardas that the Town of Sundre Council accept Councillor Petersen's report as information.		
102-28-03-22	MOVED by Councillor Dalke that the Town of Sundre Council participate in the Bowden Daze Parade.	Leg. Serv. To advise # of attendees	**Appendix 10**
103-28-03-22	MOVED by Councillor Petersen that Council go into closed meeting at 7:20 p.m.		
104-28-03-22	MOVED by Councillor Dalke that Council return to an open meeting at 7:40 p.m.		
105-28-03-22	MOVED by Councillor Anderson being that the agenda matters have been concluded the meeting adjourned at 7:40 p.m.		
#/D/M/Y	**April 11, 2022 Regular Council Meeting**		
Res. #	**Council Motion**	**Action**	**Status**
106-11-04-22	MOVED by Councillor Isaac that the agenda be approved as presented or amended as follows: 1. Remove Item 5 Delegation - Sundre Strong unable to attend meeting.		
107-11-04-22	MOVED by Councillor Vardas that the Minutes of the Regular Council Meeting of Council held on March 28, 2022, be approved as presented.		
108-11-04-22	MOVED by Councillor Dalke that the Town of Sundre Council give first reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.		
109-11-04-22	MOVED by Councillor Anderson that the Town of Sundre Council give second reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.		
110-11-04-22	MOVED by Councillor Marr that the Town of Sundre Council give unanimous consent for Third and Final Reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.		
110-11-04-22	MOVED by Councillor Vardas that the Town of Sundre Council give third and final reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.		
111-11-04-22	MOVED by Councillor Vardas that the Town of Sundre Council give third and final reading to Bylaw 2022-04 the 2022 Tax Rate Bylaw.		
112-11-04-22	MOVED by Councillor Anderson that the Town of Sundre Council proclaim the week of May 12 to 21, 2022 as "National Public Works Week" in Sundre.		
113-11-04-22	MOVED by Councillor Petersen that the Town of Sundre Council accept the invitation to participate in the pancake breakfast for Aggie Days on May 14, 2022, and in gratitude proclaim May 14, 2022, as "Thank a Farmer Day" in the Town of Sundre.	Leg. Serv. to advise MVC # of attendees	**Appendix 11**

114-11-04-22	MOVED by Councillor Vardas that the Town of Sundre Council accept the letter from the Safety Codes Council regarding the 2021 Annual Internal Review under the Fire Discipline as information.		
115-11-04-22	MOVED by Councillor Isaac that the Town of Sundre Council accept the verbal report delivered by the Chief Administrative Officer regarding the Provincial U13 Hockey Tournament held at the Sundre Arena, March 31 to April 3, 2022, as information.		
116-11-04-22	MOVED by Councillor Isaac that the Town of Sundre Council accept the letter from the Town of Fox Creek as information and that Administration prepare a letter in support of the Town of Fox Creek to the Alberta Utilities Commission.	Leg. Serv.	
117-11-04-22	MOVED by Councillor Isaac that Council go into closed meeting at 6:50 p.m.		
118-11-04-22	MOVED by Councillor Anderson that Council return to an open meeting at 7:20 p.m.		
119-11-04-22	MOVED by Councillor Dalke being that the agenda matters have been concluded the meeting adjourned at 7:20 p.m.		

BOWDEN

Mayor Richard Warnock
Town of Sundre
Box 420
Sundre, Alberta
T0M 1X0

Dear Mayor Warnock,

RE: Bowden Daze Parade July 16, 2022

Yee Haw! On behalf of the Mayor and Council, we invite you to help The Town of Bowden celebrate its annual Bowden Daze Rodeo Weekend coming up July 15– 17, 2022. This year our theme is "The Year of the Garden" to celebrate the Canadian Nursery Landscape Association's 100th anniversary. We encourage participants to incorporate the parade theme into their entry and attire.

The Town of Bowden permits the dispensing of wrapped candy along the parade route. You must provide your own candy.

The parade will marshal at Bowden Grandview School, 2238 – 21 Avenue between 9:30 – 10:30 am, and will start at 11:00 sharp.

To assist with our planning, please fill in the attached parade registration and return it to the Town of Bowden Office (2101 – 20 Avenue) in person, by email (reception@bowden.ca) or by fax at 403-224-2244.

We look forward to having you join us!

Warm regards,
Jen Masching & Alison Fieguth
Bowden Daze Parade Coordinators
Town of Bowden
reception@bowden.ca
PH-403-224-3395 FAX-403-224-2244

BOWDEN

Bowden Daze Rodeo

2022 Parade Registration
"The Year of the Garden"
Saturday, July 16th, 2022

Name of Participant or Business _____

Contact Person _____

Phone _____

Email _____

Address _____

Entry Type (Please check all that apply)

- ☐ Business
- ☐ Antique
- ☐ Community
- ☐ Horse/Horse and buggy
- ☐ Kids
- ☐ Sports
- ☐ Other (Please Specify)

Brief description of entry: _____

_____

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

Marshalling will take place at Bowden Grandview School (2238 - 21 Avenue) between 9:30 am and 10:30 am. The parade starts at 11 am sharp!

We encourage all participants to incorporate the parade theme into their entry through costume or decoration. Candy is allowed to be thrown from the floats.

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

---------- Forwarded message ---------
From: **Aggie Days Mountain View** <aggiedaysmountainview@gmail.com>
Date: Tue, Mar 29, 2022 at 2:38 PM
Subject: Invite to Mayor Warnock – Aggie Days Mountain View May 14, 2022 – Heritage Centre near Cremona
To: <townmail@sundre.com>

Dear Mayor Warnock:

We are excited to let you know about the First Annual Aggie Days Mountain View, a celebration of Agriculture. This is planned as an awareness and educational event designed to highlight the importance of Alberta Farmers, Ag Business and Ag Organizations. One element will be the importance of Agriculture in protecting the environment.

The event is planned for May 13th (9 to 4 pm) for school tours only and Saturday May 14th (9:00 AM to 4 pm), 2022, for the General Public at The Heritage Centre, 4148 – AB Highway 580, Mountain View County.

We would like to invite you to attend and specifically, should the timing work with your schedule, join us at a free pancake breakfast for the community on Saturday May 14th, at any time from 9am to noon. *We invite you to join Mountain View County Councillors and community volunteers in serving up tasty flapjacks and sausages.*

Our Theme for 2022 is "Celebrating Agriculture" delivered by:

- *Recognizing Mountain View County Century Farms and multi-generation farmers*
- *Activities promoting "Thank you Alberta Farmers"*

We have attached a presentation that provides additional detail proposed for the event.

Aggie Days will provide support for 4-H Alberta with the Pancake Breakfast and additional opportunities for local 4-H Clubs to promote their own special projects!

We look forward to you being able to join us in celebrating all things agricultural.

Please contact AggieDaysMountainView@gmail.com or

- Volunteer Organizer Debora Rice-Salomons (403-651-6090)
- County Councillor Greg Harris (403-586-6267)

The Aggie Days Mountain View 2022 Organizing Committee

Proudly Supporting
CANADA

Aggie Days Mountain View 2022 presented by Local Ag Societies & Not For Profit Societies, Sponsored by Mountain View County. Aggie Days proudly Promoting Agriculture while Supporting 4-H Alberta

Supported By
Mountain View COUNTY

SCHEDULE A - 2022

Mayor Richard Warnock $ 21,500.00

Date	Description	Expense	Cost	Balance
01-20-2022	Red Deer River Municipal Users Group Regular Meeting	Per Diem	$ 100.00	$ 21,400.00
01-05-2022	ABMunis EPR Municipal Workshop	Per Diem	$ 80.00	$ 21,320.00
01-17-2022	Sundre Wellness Advocacy Committee	Per Diem	$ 80.00	$ 21,240.00
01-18-2022	Mayors South Central Alberta Committee	Per Diem	$ 80.00	$ 21,160.00
01-19-2022	ABMunis Alberta Provincial Police Service	Per Diem	$ 80.00	$ 21,080.00
02-23-2022	SPOG - Meeting Olds	Per Diem	$ 100.00	$ 20,980.00
02-02-2022	Keep Alberta RCMP Engagement Meeting - Olds	Per Diem	$ 120.00	$ 20,860.00
02-10-2022	AB Provincial Police Transition Study Meeting - Olds	Per Diem	$ 120.00	$ 20,740.00
02-14-2022	Sundre Wellness Advocacy Committee - Sundre	Per Diem	$ 80.00	$ 20,660.00
02-17-2022	Brownlee LLP Emerging Trends in Municipal Law - Zoom Meeting	Per Diem	$ 240.00	$ 20,420.00
02-02-2022	Keep AB RCMP, Provincial Police Study Meeting, MVSH Chair , Succession Meeting, SPOG, CAEP	Mileage/Meals	$ 337.00	$ 20,083.00
02-03-2022	Mayor's Meeting	Food	$ 28.19	$ 20,054.81
			$ 1,445.19	**$ 20,054.81**
			Spent	**Remaining**

Councillor Connie Anderson $ 12,650.00

Date	Description	Expense	Cost	Balance
			$ -	
			$ -	**$ 12,650.00**
			Spent	**Remaining**

Councillor Todd Dalke

$ 12,650.00

Date	Description	Expense	Cost	Balance
			$ -	**$ 12,650.00**
			Spent	**Remaining**

Councillor Paul Isaac

$ 12,650.00

Date	Description	Expense	Cost	Balance
9-Apr-22	2022 Strategic Planning	Per Diem	$ 280.00	
			$ 280.00	**$ 12,370.00**
			Spent	**Remaining**

Councillor Jaime Marr

$ 12,650.00

Date	Description	Expense	Cost	Balance
01-19-2022	Library Monthly Meeting	Per Diem	$ 80.00	$ 12,570.00
01-18-2022	Aquaplex Monthly Meeting	Per Diem	$ 80.00	$ 12,490.00
02-03-2022	ITAC Calgary Conference Registration	Registration	$ 299.00	$ 12,191.00
			$ 459.00	**$ 12,191.00**
			Spent	**Remaining**

Councillor Owen Peterson

$ 12,650.00

Date	Description	Expense	Cost	Balance
01-18-2022	Museum Board Meeting	Per Diem	$ 80.00	$ 12,570.00
02-15-2022	SDHS Monthly Meeting	Per Diem	$ 80.00	$ 12,490.00
			$ 160.00	**$ 12,490.00**
			Spent	**Remaining**

Councillor Chris Vardas

$ 12,650.00

Date	Description	Expense	Cost	Balance
02-17-2022	Sundre to Nexsource Sylvan/CAEP Meeting Red Deer	Mileage	$ 341.18	$ 12,308.82
02-03-2022	ITAC - Calgary - Conference Registration	Registration	$ 299.00	$ 12,009.82
2022-04-09	2022 Strategic Planning	Per Diem	$ 280.00	$ 11,729.82
			$ 920.18	**$ 11,729.82**
			Spent	**Remaining**

TOWN OF SUNDRE

DEPARTMENTAL REPORT

DEPARTMENT	**Corporate Services**
SUBMITTED BY	**Chris Albert**
DATE	**April 25, 2022**
FOR MONTH OF	**Q1 2022**

TOPIC #1	**2021 Year-End and Audit**
RESOLUTIONS/SUCCESSES:	The audit is progressing very well with over 100 requests responded to to-date. As in previous year, COVID-19 protocols prevented the on-site visit and testing is being completed remotely during the two week period beginning March 28th. All pre-selected information was provided prior to start date, which speeds up the process. PriceWaterhouseCoopers is scheduled to present their report and the audited financial statements at the April 25th Regular Council Meeting.
TOPIC # 2	**Level of Service Open House**
RESOLUTIONS/SUCCESSES:	The Level of Service Open House was held on March 24th and was lightly attending by members of the public. Despite the lower attendance, good conversations appear to be had.
TOPIC #3	**Preparation for Strategic Planning Session and Spring Workshop**
RESOLUTIONS/SUCCESSES:	As a component of preparing for the next 4-yr cycle of the Town's Operating Budget and Capital Plan, it is important to understand the new Council's priorities and vision. On April 9th & 10th, Council will be attending a Strategic Planning Session to discuss their long-term vision and set strategic priorities. This will be followed by the Spring Workshop from Apr 22nd to 24th, where brainstorming of initiatives and projects will occur to formulate what further information needs to be provided for the Fall Workshop to develop the long-term budgets.
TOPIC #4	**Asset Management**
RESOLUTIONS/SUCCESSES:	An Asset Management policy was approved by Council in June 2021. This is a multi-year project and throughout 2022 participation of all departments and Council will be solicited. Initial discussions have been initiated by the new Director of Infrastructure highlighting the importance of the long-term success and use of the project.

TOWN OF SUNDRE

DEPARTMENTAL REPORT

DEPARTMENT	**Planning and Development**
SUBMITTED BY	**Benazir Thaha Valencia, Sr. Planner**
DATE	**April 19, 2022**
FOR MONTH OF	**March 2022**

TOPIC #1	**Development and Building Permits**
ISSUES:	• Development Permits – 3 • Building Permits – 1 • Electrical Permits – 4 • Gas Permits – 1 • Plumbing Permits – 2

RESOLUTIONS/SUCCESSES:	• Permitted Development Permits included:
	  • 1 Permitted Change of Use (eating & drinking minor;
	  • 1 Stripping & Grading (preparation for residential construction)
	  • 1 Semi-Detached Dwelling
	• Building Permit issued Residential renovations
	• Electrical & Gas Permits issued for a variety of residential projects.

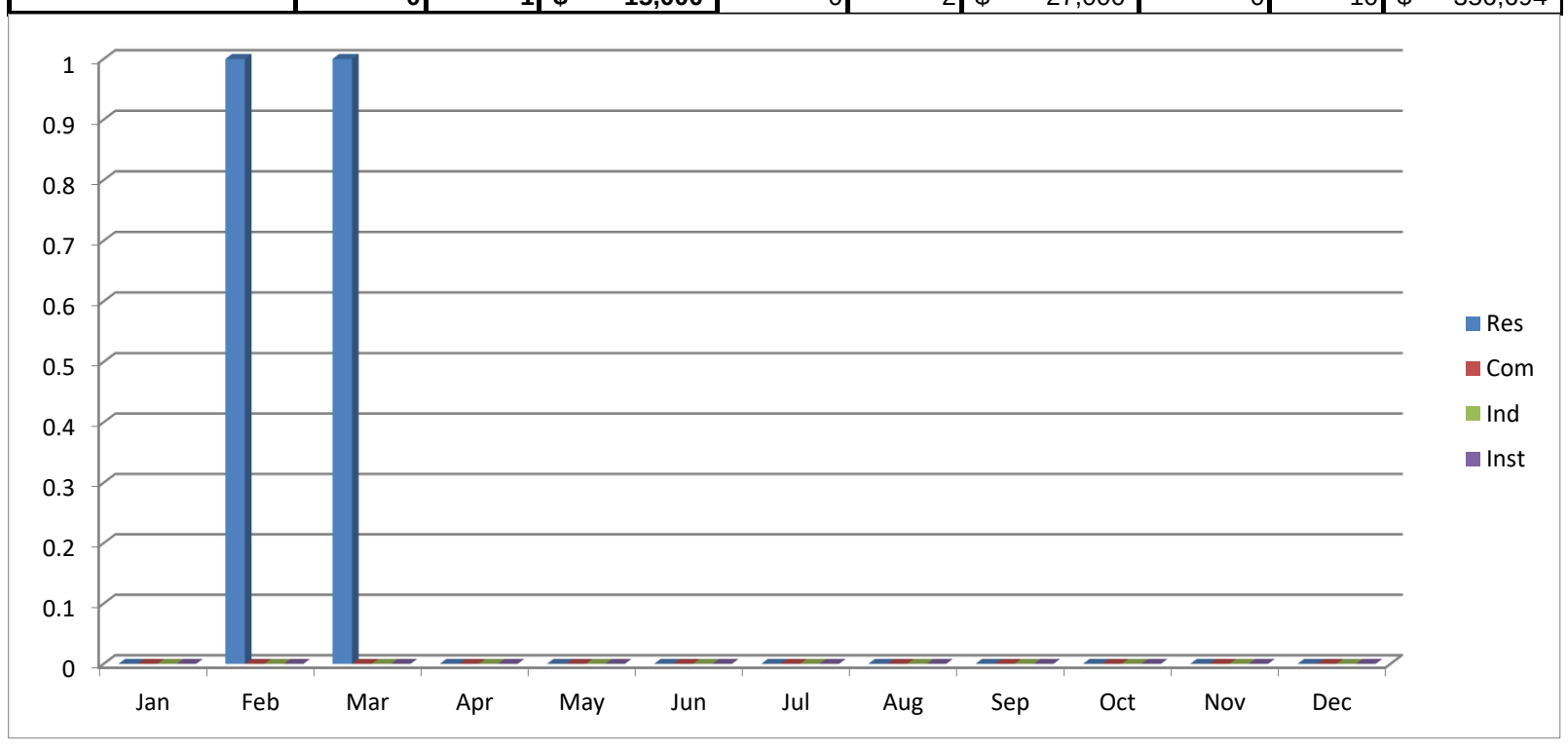
TOPIC #2	**Real Property Reports (RPRs)**
ISSUES:	• RPRs - 4
RESOLUTIONS/SUCCESSES:	• RPRs are submitted with a request for a Stamp of Compliance to facilitate the sale of the property. The role of Administration is to assist property owners to solve non-compliant issues.
TOPIC #3	**Area Structure Plans (ASP)**
ISSUES:	• Internal review of two (2) Area Structure Plans ongoing for NW quarter sections (Mountain Spring and Sundre Hills)
RESOLUTIONS/SUCCESSES:	• Mountain Spring: Planning and Engineering comments will be shared with Developer's Consultants providing opportunity to amend the ASP for Mountain Spring before formal external circulation and first reading of bylaw; • Sundre Hills: Planning and Engineering comments will be shared with Developer's Consultant before first reading and public hearing
TOPIC #4:	**Re-designations (amendments to the Land Use Bylaw Map)**
ISSUES:	• 0 re-designation applications received in February 2022
RESOLUTIONS/SUCCESSES:	• 0 Public Hearings were scheduled.
	Although no redesignation applications were received in February 2022, Administration is anticipating applications to come forward for development in the NW quarters.
TOPIC #3:	**Subdivision**
ISSUES:	• 0 subdivision applications were received and processed:

RESOLUTIONS/SUCCESSES:	• Although no subdivision applications were received in March 2022, Administration is tracking the Developer's progress to meet conditions of 2019 subdivision approvals and anticipates applications will be forthcoming in 2022 for development in the NW quarters.
TOPIC #5:	**Land Use Bylaw**
ISSUES:	• No Public Hearings were scheduled.
RESOLUTIONS/SUCCESSES:	• Administration is reviewing the Land Use Bylaw and "housekeeping" amendments may be forthcoming.
TOPIC #6	**Municipal Development Plan (MDP)**
ISSUES:	• The Town's Municipal Plan was drafted and approved by Council in 2013.
RESOLUTIONS/SUCCESSES:	• Administration is reviewing the MDP. Amendments to the MDP, if proposed, will require public consultation, circulation to developers, internal departments, and external agencies for comment.
TOPIC # 8:	**Administrative**
ISSUES:	• Filing Project – ongoing.
RESOLUTIONS/SUCCESSES:	• Improved departmental efficiencies, knowledge, and team building. • Improves overall departmental performance, transparency, and stakeholder engagement. • Succession planning underway to build capacity within the department.

Attachments	March 2022 Building Permit Statistics CAO's Development Permit Report

MONTHLY BUILDING REPORT
FOR THE MONTH OF MARCH 2022

	Mar. 2022			2022 Year To Date			2021 Year to Date		
	Dwelling Units	No. of Permits	Building Value	Dwelling Units	No. of Permits	Building Value	Dwelling Units	No. of Permits	Building 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				0	0	$ -		1	7000
Renovation/Addition		1	$ 15,000	0	2	$ 27,000	0	5	$ 46,500
				0					
Sub-Total	0	1	$ 15,000	0	2	$ 27,000	0	6	$ 53,500
COMMERCIAL		No. of Permits	Building Value		No. of Permits	Building Value		No. of Permits	Building Value
Building Starts					0	$ -		0	$ -
Renovation/Addition		0	$ -		0	$ -		3	$ 284,619
		0	$ -		0	$ -		3	$ 284,619
INDUSTRIAL		No. of Permits	Building Value		No. of Permits	Building Value		No. of Permits	Building Value
Building Starts		0	$ -		0	$ -		0	0
Renovation/Addition		0	$ -		0	$ -		0	$ -
		0	$ -		0	$ -		0	$ -
									0
INSTITUTIONAL		No. of Permits	Building Value		No. of Permits	Building Value		No. of Permits	Building Value
Building Starts		0	$ -		0	$ -		0	$ -
Renovation/Addition		0	$ -		0	$ -		1	$ 18,575
		0	$ -		0	$ -		1	$ 18,575
TOTAL				**Dwelling Units**	**No. of Permits**	**Building Value**	**Dwelling Units**	**No. of Permits**	**Building Value**
	0	**1**	**$ 15,000**	0	2	$ 27,000	0	10	$ 356,694



MEMO

TO: Linda Nelson, CAO
FROM: Betty Ann Fountain, Sr. Development Officer
RE: March 2022 Commercial, Industrial, Institutional Projects

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COMMERCIAL

Development / Building Permit	District	Civic Address	Project	Value
Change of Use	C-1	206 Centre St. N	Kokum's Cree-ations (eating & drinking minor – take out)	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 20, 2022**
FOR MONTH OF	**March 2022**

TOPIC #1	**Wastewater Infiltration**
Progress	A large groundwater infiltration leak was found in 2022. Due to the complexity and heavy groundwater the repair was cancelled twice. With favorable seasonal conditions the repair was made. Additionally, the campground had a similar issue with the sewer main. Repair of these has decreased 500 cm/day from the wastewater treatment process
Action	Ops will continue to monitor, and survey/risk assess the system
TOPIC #2	**Treated water leaks**
Progress	Three confirmed leaks have been found and repaired. These repairs at Willow Crescent NE, Greenwood campground and a private water service have equated to a reduction from 2000 m3/day to 1250 m3/day average.
Next Steps	The survey has revealed other suspect areas but require more investigation

TOPIC # 3:	**Gas Metering**
Progress	The gas department has continued with changeouts per Measurement Canada. Some additional 2023 meters may be changed out to reduce the 350 required in that year.
Next Steps	The department has increased change outs to 10+/day
TOPIC # 4:	**Fibre Optic construction**
Progress	Crosscut is still completing sections of town. Clean up and remediation will take place once spring arrives and conditions dry
Next Steps	There have been resident concerns for remediation. Crosscut has indicated it is a high priority
TOPIC # 5:	**Town Shop**
Progress	Staff have moved into respective offices with repairs all complete.
Next Steps	
TOPIC # 6:	**Street Signage**
Progress	An inventory of town signs damaged/faded has been completed to plan for repairs and /or replacement. Pedestrian crossing signage has been added to the 7th Street SW trail crossing
Next Steps	A shop inventory of stored signage is underway.

DEPARTMENTAL REPORT

DEPARTMENT	**Community Services**
SUBMITTED BY	**Sue Nelson**
DATE	**April 20, 2022**
FOR MONTH OF	**March 2022**

TOPIC #1	Arena
ISSUES:	
RESOLUTIONS/SUCCESSES:	• March was a busy month with Minor Hockey playoffs games; • Appreciation to all the staff for their efforts in preparation of the U13 Provincials; • March 31 – April 3 Minor Hockey hosted the U13 provincials. Kudo's to the organizing committee, teams who participated, parents, and Sundre residents for supporting youth events at the arena; • Rec Hockey ended the season having games against their parents; • The figure skating club ended their season with "Show-off Day" Kudo's to the organizers, participants, family members and Sundre residents who attended; • Staff completed a "face-lift" to the front area of the arena; • April 4th, the 2022 season shut down commenced; • Overall the Arena had a great season!
TOPIC #2	Community Services
ISSUES:	
RESOLUTIONS/SUCCESSES:	• A busy month in the Community Centre with seasons ending for Taekwondo and Gymnastics. Plus, Indoor Pickle Ball, Indoor Walking Group, a few private rentals and Sundre Minor Ball; • Sundre will not complete in the annual Community in Bloom event. The committee will prepare a plan for participation in 2023; • Staff attended a CPTED (crime prevention through environmental design) presentation hosted by Planning & Development; • March 24th staff assisted with the set-up for Council's open house and were on hand to provide information to the electors who attended; • March 30th a walk-through with contractors in regard to the gym floor. Report forthcoming.

DEPARTMENTAL REPORT

DEPARTMENT	**Fire Department**
SUBMITTED BY	**Ross Clews Fire Chief**
DATE	**April 20, 2022**
FOR MONTH OF	**March 2022**

911 DISPATCHES:	
	Emergency Response Numbers, 95 Total Year to Date **MARCH 2022, Responses - 23 Total**
Response Types:	➢ Medical Assist - 6 ➢ Alarms - 5 ➢ Structure Fire - 1 ➢ Motor Vehicle Collisions - 3 ➢ Back Country rescue - 1 ➢ Motor Vehicle fire – 1 ➢ Outside/vegetation fire - 6
Results:	➢ All incidents Responded, Managed and Resolved by SFD Members
TRAINING:	
In-Hall/Weekly:	➢ Vehicle Extrication Hands on Training ➢ Portable Pump Drafting and Relay Pumping ➢ Structure Search and Rescue Carries/Victim Removal ➢ Donated house Practical Evolutions ➢ New-Recruit Training NFPA 1001 level I Practical training; hydrocarbon Fires/Dry Chem extinguisher, Ladders, Ventilation, Escape Practical Techniques
Formal Courses in-Progress/Upcoming:	➢ Ice Rescue - **6 Members Completed** ➢ NFPA 1041 Level I - **4 Members Online Course in Progress** ➢ NFPA 1041 Level II - **2 Member Online Course in Progress** ➢ Safety Codes Fire Inspector Level A – **3 Members Online in Progress 75% Completed** ➢ Wildland Urban Interface **- April/May TBD** ➢ NFPA 1002 **Differed till Fall Date TBD** ➢ NFPA 1051 Course Dates **April 22-24** ➢ Farm Extrication & Machinery Entrapment Rescue Symposium **4 Members June 3-5th**
Fire Hall:	
AHS/E-Sim Lab:	➢ Construction 90% Complete - Hospitals Futures Foundation **NTR**
Building/Maintenance:	➢ EMS Side Furnace repair and quote new other options
SFD Units - Equipment	
Units:	➢ Unit 520 Pumper Alternator replaced due to failure

	➢ Unit 520 Pumper Foam Deployment Issue Repaired ➢ Unit 560 transmission and light/siren failure, Repaired, out of service 1 week ➢ Annual Pumper Service and Testing **Booked for May 10**
Equipment;	➢ 3 Sets of Bunker gear to be ordered **4-Month Delivery**
Safety Codes:	
Inspections -Occupancies	➢ Fire Inspections scheduled on Request – Complaint Basis ➢ Behind schedule currently
Status:	➢ 3 Members - training to become Safety Codes Officers

DEPARTMENTAL REPORT

DEPARTMENT	**Economic Development and Communications**
SUBMITTED BY	**Jonathan Allan**
DATE	**April 20, 2022**
FOR MONTH OF	**March 2022**

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

ISSUES:	• VACANCY RATES
	  ○ March vacancy rate was estimated at 5.1% as a proportion of square footage available in the C1 district downtown.
	  ○ Residential vacancies in buildings with 4+ units are still estimated to be ~1%.
	  ○ Industrial building vacancies are estimated to be <1%.

RESOLUTIONS/SUCCESSES:	• Attended various meetings in regard to potential new businesses, plan for existing business to expand, and a potential new cultural business; • Assisting with Campus Alberta Central promotion of the Health Care Aide program.
TOPIC #2	**Tourism Development**
RESOLUTIONS/SUCCESSES:	• Promotion of Explore Sundre tourism advertising campaign ongoing; • Hosted, along with volunteers, a booth at the Calgary Outdoor Adventure and Travel Show and a stage presentation in regard to Sundre; • Continue to work with Shady Grove Bluegrass Fest organizers, assisting in promotion and sponsorship for their event.
TOPIC # 3:	**Broadband Fibre Optic Development**
ISSUES:	N/A
RESOLUTIONS/SUCCESSES:	• Xplornet Communications fibre optic deployment ongoing.
TOPIC # 4:	**Other Projects**
ISSUES:	N/A
RESOLUTIONS/SUCCESSES:	• Continued work on pathway lighting project.
TOPIC # 5:	**Committees, Meetings, Conferences and Professional Development**
RESOLUTIONS/SUCCESSES:	• Attended various Ec. Dev. meetings including: interagency meeting, CAEP meeting in Three Hills, Chamber of Commerce, new Olds EDO. Communities in Bloom committee and Travel Alberta meeting in Red Deer.
TOPIC # 6:	**Communications**
RESOLUTIONS/SUCCESSES:	• Updated website(s) as necessary.
Attachments	• N/A

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**April 25, 2022**
SUBJECT	**Council Committee Reports**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**11.**

BACKGROUND/PROPOSAL:
Councillors have provided reports for Council's review and information for March 2022.

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 Mayor Warnock, Councillor Marr, Councillor Peterson, Councillor Isaac, and Councillor Anderson reports as presented.

MOTION:
That the Town of Sundre Council accept Mayor Warnock's report as information.

That the Town of Sundre Council accept Councillor Marr's report as information.

That the Town of Sundre Council accept Councillor Peterson's report as information.

That the Town of Sundre Council accept Councillor Isaac's report as information.

That the Town of Sundre Council accept Councillor Anderson's report as information.

Attachments:
11.1 Mayor Warnock's report
11.2 Councillor Marr's report
11.3 Councillor Peterson's report
11.4 Councillor Isaac's report
11.5 Councillor Anderson's report

Date Reviewed: April 21, 2022 CAO: Linda Nelson

COUNCIL COMMITTEE MEETING REPORT
FROM THE DESK OF MAYOR RICHARD WARNOCK

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

Intermunicipal Collaboration Committee
Date of Meeting:

No meeting in March

Mountain View Senior's Housing
Date of Meeting: March 24, 2022

Regular Board – MVSH Olds. Presentation by the Auditors and financial overview ending 2021 year. Discussions were held on the Pandemic Plan, the first-year anniversary of the MVSH/Bethany Care Society partnership, the Alberta 10 year affordable housing strategy and MVSH Advocacy for support of long-standing issues affecting low income seniors.

Mountain View Regional Waste Management Committee
Date of Meeting:

No meeting in March

Intermunicipal Planning Commission
Date of Meeting:

No meeting in March

Red Deer River Municipal Users Group
Date of Meeting: March 17, 2022

Regular meeting – Drumheller. – The main agenda items were the review of the RDRMUG Crown Reservation water allowances, hosting Regional Workshops to promote MUG, the Water Shed Alliance update and a future RDRMUG Action Plan.

Next meeting will be held May 19, 2022

Red Deer River Watershed Alliance
Date of Meeting:

No meeting in March

Sundre Forest Products
Date of Meeting: March 23, 2022

The Sundre Forest Products meeting was held at the HUB in Caroline.
Agenda Items included Sundre site news, Strachen site news, Planning overview, Operations overview and a Silviculture report.

This meeting was very informative on the work being done by West Fraser on the intentions of maintaining full operations of both facilities this year

Sundre Petroleum Operators Group
Date of Meeting: February 23, 2022

No meeting in March.

Coordinated Community Response
Date of Meeting:

No meeting in March

Sundre Wellness Advocacy Committee
Date of Meeting: March 14, 2022

Postponed to April.

Other:
Date of Meeting: March Meetings

March 9/10 - Attended the Alberta Municipalities Leadership Caucus in Edmonton. Information sessions I participated in were the Alberta Municipal Affairs/ABMunis discussions on future alignments of Municipalities in Alberta, and the Alberta EMS report on the 10 year plan for service delivery of Ambulance services in Alberta. March 14 – Regular Council Meeting – Agenda and Minutes on Town of Sundre Web Page March 14 – Mayor's of South Central Alberta meeting held in Sundre Council chambers. March 15 – Central Mayor's and Reeve's meeting held in Red Deer – Penhold will assume the host role for 2022 so that these general information meetings can continue. March 18 – Attended by zoom the Alberta Environment & Parks webinar on the Extended Producer Responsibility program being implemented in Alberta for recycling. March 24 – Sundre held the Levels of Service open house at the community centre to receive comments and information from residents as a means to consider resident feedback in preparing the next 4 year budget. March 28 – Regular Council Meeting – Agenda and Minutes on Town of Sundre Web Page.

COUNCIL COMMITTEE MEETING REPORT
FROM THE DESK OF COUNCILLOR JAIME MARR

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

Communities in Bloom Committee
Date of Meeting: March 23, 2022

Attended a meeting in the Community Centre board room to discuss the 2022 Communities in Bloom (CIB) application. Members discussed volunteer numbers and town construction due to underground fibre optic installation.

Members felt it was important to note that while a decision to NOT move forward in a formal CIB application, the committee was going to focus on the following:
- volunteer recruitment
- marketing
- budgets
- business frontages
- charging stations
- historical signage
- deer resistant / drought resistant plants
- working with community services and maintenance standards
- cultural events

They look forward to providing updates to council and are eager to use this year to accomplish all the suggestions outlined in the CIB report and showcase our community again in 2023.

Events and Festivals Committee
Date of Meeting: TBD

No meeting in March.

FCSS (Greenwood Neighbourhood Place) Board (ALTERNATE)
Date of Meeting: TBD

Nothing to report.

Grant Review Committee
Date of Meeting: TBD

No meeting in March.

Sundre Municipal Library Board (TRUSTEE)
Date of Meeting: TBD

Nothing to report.

Sundre & District Aquatic Society
Date of Meeting: TBD

No meeting in March.

Sundre & District Historical Society (ALTERNATE)
Date of Meeting: TBD

Nothing to report.

Sundre Petroleum Operators Group
Date of Meeting: TBD

No meeting in March

Other
Date of Meeting: See below

March 14, 2022 – Regular council meeting (Agenda & Minutes on Town Website)
March 24, 2022 – Levels of Service Open House, Sundre Community Centre: 3pm – 6pm
March 28, 2022 – Regular council meeting (Agenda & Minutes on Town Website)

COUNCIL COMMITTEE MEETING REPORT
FROM THE DESK OF COUNCILLOR OWEN PETERSEN

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

Sundre Search and Rescue
Date of Meeting: March 22

-SAR met after a slow winter with the last call out being Oct 2021
-Covid restrictions slowed training so there will be a lot going on this year including ATV training, Team lead training, and more. Two of the local RCMP were present and are keep to take part in some of the SAR training
-finances seem to be in good shape despite lower-than-normal casino revenue

Sundre & District Historical Society
Date of Meeting: March 15

-Reviewed the successful Winterfest activities
-discussed the lifting of covid restrictions. The museum will continue to supply hand sanitizer and masks to those who want them.
-discussed a needed website update
-upcoming date of importance:
    -grounds clean up April 30 and/or May 7th
    -May Long weekend

Other: March 21, Attended alongside all of council the Emergency Management Committee meeting.

11.4

Mar-22

Councillor Paul Isaac

Council Committee's :

Sundre School Liasion - No meeting was planned

Sundre & District Chamber of Commerce - As an alternate I have not yet attended

Sundre Municipal Library Board - As an alternate I have not yet attended

1 - Tuesday & Wednesday March 9 & 10, 2022 - Attended the Municipal Leadership Caucus in Edmonton with Mayor Warnock.
Minister of Municipal Affairs - Ric McIver opened the Conference with announcing the reduction in mandates in moving away from COVID. That the Government is looking at the MGA Act with very minor changes are incurring but basically leaving it alone. He stated that the Provincial budget will be a balanced budget this year. MSI funding for Municipalities is in place for 3 more years but it is at a 25% reduction. Then moving towards the new program LGFF - Local Government Fiscal Framework. He also spoke about the NEW red tape reduction.

Minister's Session 1. McIvor & Nixon & Heath Minister & ? / By 2024 there will be 25 Million available for water projects. Health has input 3.5 Million to help with infrastructure going forward.

Minister's Session 2 - McIver & Glubush & Senior's Houseing & Community Social Services & Shandro / There is a shortage of Crown Prosecutors. We are happy with our policing today, but changes are coming. Revenue sharing from Canabas - No answer. More $ is coming down the road for Municipalities which could benefit the DEN in Sundre.

Education & Engagement Session 1 - Alberta Provincial Police Service "APP" This Act defines how policing in Alberta is handled in Alberta today under the "PPSA" Police Provincial Service Agreement Current cost's of RCMP policing in Alberta is 672 Million a 2020 stat. The adjusted current model - 783 M. Transition cost - 366 M.

Education & Engagement Session 3 - Municipal Financial Health and LGFF - Local Government Fiscal Framework. This will be a new system on helping Municipalities. We will always know what amount we will be receiving 2 years in advance. The LGFF is only for Capital & infrastructure projects. Right now they were looking for feedback is this new formular is a correct breakdown for helping each Municipalities with their funding for them to be sustainable.

Premier Kenny spoke.

It was a conference where ideas and projected new concepts where shared with those Municipalities which where present. Also lots of discussion regarding the 2 options regading Policing in our Province The Government has also put together a group of people to research Goverence in our Province. Some real questions around this research and what the Province might do with this.

1 - Monday March 14, 2022 at 6:00 pm - Council Meeting in Town Chambers.

2. Monday March 21, 2022 at 6:00 pm - Emergency Management Committee in Town Chambers.

COUNCIL COMMITTEE MEETING REPORT
FROM THE DESK OF COUNCILLOR CONNIE ANDERSON

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

Chamber of Commerce
Date of Meeting:

No meeting in March

Sundre Wellness Advocacy Committee
Date of Meeting:

Postponed to April

Intermunicipal Planning Commission
Date of Meeting:

No Meeting in March

Other
Date of Meeting:

March 14 – Regular Council Meeting – Agenda and Minutes on Town of Sundre Web Page

March 24 – Sundre held the Levels of Service open house at the community centre to receive comments and information from residents as a means to consider resident feedback in preparing the next 4 year budget.

March 28 – Regular Council Meeting – Agenda and Minutes on Town of Sundre Web Page.