Regular Council Meeting

Via Teleconferencing

December 7, 2020

6:00 p.m.

1. Call to Order

Moment of Reflection

2. Public Hearing: None

3. Agenda – Amendments and Adoption

3.1 December 7, 2020 Regular Council Meeting

4. Adoption of Previous Minutes

4.1 November 23, 2020 Regular Council Meeting Pg. 1

5. Delegation: None

6. Bylaws/Policies

6.1 2021 Fees Bylaw Pg. 5

6.2 Bylaw 2020-09 Land Use Bylaw Amendment, First Reading Pg. 18

7. Old Business: None

8. New Business

8.1 2021 Operating Budget and Capital Plan Pg. 27

8.2 2021 Cost of Living Adjustment Pg. 63

8.3 Taxation Notice MVSH Sundre Life Leases Pg. 67

8.4 Greenwood Neighbourhood Place Pg. 72

9. Administration: None

10. Municipal Area Partnership (MAP): None

11. Council Committee Reports: None

12. Council Invitations / Correspondence

12.1 Audit Plan, Year Ending December 31, 2020 Pg. 74

12.2 Letters of Appointment to ISDAB Pg. 128

12.3 Support Letter to Mountain View County, Summer Games Legacy Pg. 130

12.4 Support letter for Councillor appointment to AUMA Committee Pg. 131

13. Closed Meeting

13.1 Advice from Officials, *FOIPP Act Section 24*

13.2 Privileged Information, *FOIPP Act Section 27*

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

TOWN OF SUNDRE

Regular Council Meeting
Via Teleconferencing
Minutes
November 23, 2020

The regular meeting of Council of the Municipality of Sundre was held via Teleconferencing on Monday, November 23, 2020 commencing at 6:00 p.m.

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

STAFF
Chief Administrative Officer, Linda Nelson
Director of Corporate Services, Chris Albert
Administrative Support, Betty Ann Fountain
Communications, Chelsea Kruger

PUBLIC
There were 4 members of the public who dialed-in by phone to the meeting.

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. 274-23-11-20 MOVED by Councillor Isaac that the Agenda be approved with the following changes:

1. *7.1* For Clarity*:* RFD Compost, under "Discussion", last sentence should read: "*E360 Environmental would require residents to use the black garbage bin for the additional garbage pickup*";
2. *Add 8.4* Support of Councillor appointment to AUMA Committee.

CARRIED

ADOPTION OF THE PREVIOUS MINUTES

Res. 275-23-11-20 MOVED by Councillor Warnock that the Minutes of the Regular Meeting of Council held on November 9, 2020 be approved as presented.

CARRIED

DELEGATION **Sundre Municipal Library**

Res. 276-23-11-20 MOVED by Councillor Preston that the Town of Sundre Council thank Karen Tubb of the Sundre Municipal Library for attending the Council meeting and accept the presentation as information.

CARRIED

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Initials

BYLAWS & POLICIES **Bylaw 2020-08 Land Use Bylaw Amendment**

Res. 277-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council give First Reading to Bylaw 2020-08 being a bylaw to amend the Land Use Bylaw.

CARRIED

Res. 278-23-11-20 MOVED by Councillor Warnock that the Town of Sundre Council set January 11, 2021 at 6:00 p.m. for a Public Hearing for Bylaw 2020-08, being a bylaw to amend the Land Use Bylaw.

CARRIED

OLD BUSINESS **Compost**

Res. 279-23-11-20 MOVED by Councillor Funke that the Town of Sundre Council approve Option #1 – Transport the organics to Stickland Farms in Penhold at an additional cost of $115 per extra pick-up, plus an additional $12.75/MT in disposal fees.

CARRIED

NEW BUSINESS **Public Member & Appointment to Intermunicipal Subdivision & Development Appeal Board**

Res. 280-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council moves to appoint Mr. Michael Beukeboom, to the Intermunicipal Subdivision and Development Appeal Board for a two (2) year Term.

CARRIED

Res. 281-23-11-20 MOVED by Councillor Warnock that the Town of Sundre Council moves to appoint Ms. Shelley Kohut, to the Intermunicipal Subdivision and Development Appeal Board for a two (2) year Term.

CARRIED

3-Way Stop Sign Proposal

Res. 282-23-11-20 MOVED by Councillor Funke that the Town of Sundre Council accept the update from Municipal Enforcement on the 3-Way Stop Sign proposal as information, and directs Administration to continue with the Public Engagement process to gain the public's opinion.

CARRIED

Summer Games Legacy Fund

Res. 283-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council support Mountain View County's request to dissolve the 1983 Summer Games Legacy Fund.

CARRIED

Appointment to AUMA's Safe and Healthy Communities Committee

Res. 284-23-11-20 MOVED by Councillor Dalke that the Town of Sundre Council support the appointment of Councillor Funke to serve on the Alberta Urban Municipalities Association, Safe and Healthy Communities Committee for a Term of one (1) year, ending in October 2021.

CARRIED

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Initials

ADMINISTRATION **Departmental Reports – October**

Res. 285-23-11-20 MOVED by Councillor Warnock that the Town of Sundre Council accept the Departmental Reports for October 2020 as information.

CARRIED

MUNICIPAL AREA PARTNERSHIP: None

COUNCIL REPORTS **Council Committee Reports**

Res. 286-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council accept Mayor Terry Leslie's report for October 2020, and Councillor Cheri Funke's report for October 2020 as information.

CARRIED

COUNCIL INVITATIONS/CORRESPONDENCE

Honourable Tracy L. Allard, Minister of Municipal Affairs

Res. 287-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council accept the letter from the Honourable Tracy L. Allard, Minister of Municipal Affairs as information.

CARRIED

Sundre Search and Rescue Letters of Recognition

Res. 288-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council accept the letters of recognition to members of Sundre Search and Rescue as information.

CARRIED

Mayor Leslie excused all public members and staff at 7:20 p.m. and advised that they are welcome to rejoin the council meeting after the closed meeting session concludes.

Mayor Leslie called a recess at 7:21 p.m.

The following, including 7 Council members were in attendance for the closed meeting session:
Staff: Linda Nelson, Chief Administrative Officer

Public: None

CLOSED MEETING **Topic of Closed Meeting**

13.1 Advice from Officials Section 24 of the *FOIP Act*

13.2 Privileged Information, FOIPP Act Section 27

Res. 289-23-11-20 MOVED by Councillor Preston that Council go into closed meeting at 7:26 p.m.

CARRIED

RETURN TO OPEN MEETING

Res. 290-23-11-20 MOVED by Councillor Warnock that Council return to open meeting at 8:30 p.m.

CARRIED

Mayor Leslie called a recess at 8:30 p.m.

Council returned in Open Meeting at 8:35 p.m.

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Initials

Support for Application for Green Municipal Fund

Res. 291-23-11-20 MOVED by Councillor Warnock that the Town of Sundre Council support the application to the Federation of Canadian Municipalities for the Municipal Green Fund for the pilot testing of a new, innovative technology for wastewater treatment in the amount of $500,000.00.

CARRIED

ADJOURNMENT

Res. 292-23-11-20 MOVED by Councillor Wolfe being that the agenda matters have been concluded the meeting adjourned at 8:49 p.m.

CARRIED

These Minutes approved this 7th day of December 2020

Mayor, Terry Leslie

Chief Administrative Officer, Linda Nelson

Initials

REQUEST FOR DECISION

COUNCIL DATE	**December 7, 2019**
SUBJECT	**Fees & Rates Bylaw 2020-10**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**6.1**

BACKGROUND/PROPOSAL:
Bylaw 2020-10 is a Bylaw that establishes the fees and charges for municipal services for the Town of Sundre.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:
The Director of Corporate Services met with the Managers and Director to review changes to the attached bylaw. It is proposed that the majority of fees remain the same, with the exception of the Lagoon Charge which is to be reduced from $11.00 per m^3 to $8.50, as well as new fees under Development for Environmental Phase 1 Search Letter and Development Permit Extension.

Please note that the Arena Rental and Community Centre rates are effective May 1, 2021.

ALIGNMENT WITH STRATEGIC PLAN
Strategic Priority 1. Sustainable Governance

Goal 1.1: Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:
That Council provide all three readings of Bylaw 2020-10.

MOTION:

That the Town of Sundre Council give first reading to Bylaw 2020-10 "Fees & Rates Bylaw", being a Bylaw to establish Fees and Charges for Municipal Services for the Town of Sundre for 2021.

That the Town of Sundre Council give second reading to Bylaw 2020-10 ""Fees & Rates Bylaw", being a Bylaw to establish Fees and Charges for Municipal Services for the Town of Sundre for 2021.

That the Town of Sundre Council give unanimous consent for third reading to Bylaw 2020-10 "Fees & Rates Bylaw", being a Bylaw to establish Fees and Charges for Municipal Services for the Town of Sundre for 2021.

That the Town of Sundre Council give third and final reading to Bylaw 2020-10 ""Fees & Rates Bylaw", being a Bylaw to establish Fees and Charges for Municipal Services for the Town of Sundre for 2021.

Attachments: Bylaw 2020-10 and Schedules “A” to “J”

Date Reviewed: December 3, 2020 CAO: Linda Nelson

TOWN OF SUNDRE
BYLAW 2020-10

BEING A BYLAW OF THE TOWN OF SUNDRE, IN THE PROVINCE OF ALBERTA TO ESTABLISH AND SET FEES AND RATES FOR MUNICIPAL SERVICES.

WHEREAS, the Town of Sundre wishes to incorporate all rates and charges into one Bylaw so as to facilitate regular review and monitoring of the rates and charges, and

WHEREAS, Sections 7 and 8 of the *Municipal Government Act*, Revised Statues of Alberta 2000, Chapter M-26 and amendments thereto authorizes the Council to repeal or amend any bylaws, and

WHEREAS, Section 61(2) of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto authorizes a municipality to charge fees, tolls and charges for the use of its property, and

WHEREAS, Section 481(1) of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto authorizes a municipality to establish fees payable by any person wishing to make a complaint to the Assessment Review Board, and

WHEREAS, Section 630.1 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto authorizes a municipality to establish fees for planning functions, and

WHEREAS, Section 6 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto gives a municipality person powers, which imply the power to charge for goods and services provided,

WHEREAS, the prior year fees and rates are the amounts used until the effective date listed on the Schedule(s).

AND WHEREAS, Schedules "A" to "J" are attached to and included in this Bylaw.

NOW THERFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF SUNDRE DULY ASSEMBLED AND PURSUANT TO THE *MUNICIPAL GOVERNMENT ACT*, REVISED STATUES OF ALBERTA 2000, CHAPTER M-26 ENACTS AS FOLLOWS:

1. <u>TITLE</u>

1.1 This Bylaw may be cited as "Fees and Rate Bylaw."

1.2 That the fees and rates specified in the Schedules attached be charged for the goods and services specified.

2. <u>EFFECTIVE DATE</u>

2.1 All Schedules "A"-"J" attached are part of and form part of this Bylaw.

2.2 This Bylaw shall come into full force and effect upon the date of January 1, 2021.

3. <u>REPEAL</u>

3.1 Bylaw 2019-21 is hereby repealed on the date that this Bylaw comes into force and effect.

READ A FIRST TIME this 7th day of December 2020, Motion No. _____

READ A SECOND TIME this _____ day of December 2020, Motion No. _____

GIVEN Unanimous Consent to Proceed to a THIRD READING this ____day of December 2020, Motion No. _____

READ A THIRD AND FINAL TIME this _____ day of December 2020, Motion No. _____

_____
Mayor, Terry Leslie

_____
Chief Administrative Officer, Linda Nelson

SCHEDULE "A" – ADMINISTRATION FEES
Effective January 1, 2021

ACCOUNTS RECEIVABLE

Administrative Fee (inventory cost + fee)	15%
Penalty Rate	2.50%

BUSINESS LICENSES

Commercial – Resident (annual fee)*	$110.00
Commercial – Non-Resident (annual fee)*	$180.00
Home Occupation (annual fee)*	$60.00
*1/2 the annual fee if start up after June 30th	
*1/4 of the annual fee if start up after October 30th	
Contractor with all sub-trades and subcontractors	$1,000.00
Non-Resident single contractor, hawkers, peddler, street vendors and other short-term businesses:	
Five (5) Consecutive Days or Less	$50.00
Three (3) Consecutive Months or Less	$100.00

MAP FEES *(GST is additional)*

Civic Address	$25.00
Index Map	$25.00
Zoning Map	$25.00
County Map	$25.00

MISCELLANEOUS FEES

NSF Charge	$42.50
Fax/Photocopying Fee	$2.65
FOIP Application (FOIP Act)	$25.00
Request for Information: • Retrieval of General Information *(e.g. re-printing of historical billings)* • Information Request other than a request for personal information	 $65.00 per hour $65.00
Charge Back Fee (Emergency on-call used for non-emergency)	$51.30

PLOTTER PRINTER RATES *(size 36x48 max)*

Black	$21.50
Colour	$32.23

TAXES

Tax Caveat Charges for Tax Arrears	$35.00
Tax Certificates	$35.00
Tax Information Fee – Mortgage Company	$15.00

TAXES PENALTY *(Bylaw 778)*

July 1st	6%
October 1st	6%
January 1st	12%

TAXES ASSESSMENT APPEAL FEES

Residential: Single and 3 or less Units	$50.00
Non-Residential and 4 or more Residential Units	$650.00
Tax Information Fee – Mortgage Company	$15.00

SCHEDULE "B" – UTILITY RATES
Effective January 1, 2021

WATER

Water Flat Fee (per month)	$21.50
Water Consumption (per m^3 consumed)	$2.25
Water Automatic Meter Reading Equipment (new metered service)	$100.00
Water Meter Measurement Testing	$200.00
Water Reconnection Fee	$100.00
Bulk Water (per m^3)	$8.00
Bulk Water minimum water charge (10 m^3 per month)	$80.00

WASTEWATER

Wastewater Flat Fee	$21.50
Wastewater Consumption (per m^3 consumed)	$1.35
Lagoon Charge (per m^3)	$8.50
Lagoon Key Lock Deposit	$100.00

STORMWATER

Stormwater (per month)	$5.25

SOLID WASTE

Garbage/Recycling/Compost Flat Fee (per month)	$25.65
Extra Garbage Bags for pick-up with Black Cart (per bag)	$4.00
Extra Green Compost Cart (by request) (per month)	$6.00
Replacement of Roll-out Cart (for at fault damage)	$85.00

GAS

Gas Flat Rate (per month)	$26.00
Gas Consumption (per GJ)	$1.45 in addition to Town's purchase price
Gas System Improvement Charge (per GJ consumed)	$0.21
Gas Automatic Meter Reading Equipment	$129.00
Gas Reconnection Fee	$100.00
Gas Meter Measurement Testing	$200.00
Commercial Gas Meter	At cost plus 10% mark up

OTHER FEES

Utility Arrears Final Notice Administration Fee	$26.30
Utility Penalty Charge	$2.50%

GAS SERVICE INSTALLATION RATES

Summer Months (per installation	$1,500.00 minimum
Winter Months (per installation)	$900.00 minimum plus Hydrovac charge as per contractor
Secondary Lines (per installation)	$53.00 per hour plus required parts
Complex installations will be determined by Gas Department	Additional charges for expenses related to labour, Equipment and materials.

*****NOTES***:

1. Winter costs are effective October 15 of each year.
2. There is a working agreement with a hydrovac company and steel mains welder. These costs are monitored yearly to ensure the best price and safe practices. It is the sole choice of the Gas Department as to which these companies are used as well as when it is determined that a hydrovac service is required.
3. Welding and Hydrovac charges will be added to the invoice.

WATER, WASTEWATER AND SOLID WASTE SERVICE RATES

Commercial Water Meters	Cost of Meter
Sewer Camera	Base rate of $107.35 plus $107.35 per additional hour
Water Meter Base Plate Replacement	$35.00

OPERATIONAL SERVICES VEHICLES RATES

The Town of Sundre Operational Services uses the rates for Municipal Equipment set out by the Alberta Roadbuilders and Heavy Construction Association (ARHCA). ARHCA Equipment Rental Rates Guide provides users with up-to-date accurate information on equipment rental rates. The rates are calculated using current Alberta based data.

SCHEDULE "D"– PLANNING & DEVELOPMENT RATES
Effective January 1, 2021

DEVELOPMENT MISCELLANEOUS FEES

Stamp of Compliance	$125.00
Subdivision and Development Appeal	$200.00
Encroachment Agreement	$170.00
Land Titles Search	$30.00
Variance to Land Use Bylaw Regulations	$270.00
Environmental Phase 1 Search Letter	$50.00
Land Use Designation Confirmation Letter (zoning letter)	$30.00

DEVELOPMENT PERMIT APPLICATION FEES

RESIDENTIAL DEVELOPMENT		
Minimum Development Permit Fee		$115.00
Residential (single detached, semi-detached, duplex)		$225.00
Multi-unit Residential including attached dwellings, and apartment buildings	$250.00 for first 3 units plus $35.00 per unit thereafter. Plus, Minimum Engineering Review Fee of $2,200 for initial review & 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)*	
Manufactured or Modular Home		$225.00
Garden Suite or Accessory Suite		$125.00 - permitted $150.00 - discretionary
RESIDENTIAL PROJECTS - MINOR		
Decks & Accessory Building (sheds)		$60.00
Accessory Buildings (detached garage)		$135.00
Additions (including attached garage)		$135.00
Home Occupation (minor/major)		$100.00 minor - permitted use $125.00 major – discretionary use
COMMERCIAL, INDUSTRIAL, INSTITUTIONAL PROJECTS		
Change of Use Development Permit		$125.00 – permitted use $150.00 - discretionary use
Striping and Grading		$125.00
Signs (not included with Development Permit)		$90.00
Starting before Permit is Issued		Double the original fee
Commercial/Industrial/Institutional Project Including Accessory Buildings (sheds, garages) or Additions	$300 for first $1000, plus $1.40 per $1000 thereof. Plus, Minimum Engineering Review Fee of $3,250 for initial review & 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)*	
Development Permit Extension (1 year from date of request)		$200.00

ADDITIONAL PERMIT FEES

All Permit Fees for Building, Plumbing, Gas and Electrical are set by the Safety Codes Contractor.

NOTE: *The applicant/owner/developer is responsible for all legal costs, fees, expenses and disbursements incurred by the Town and all Professional Engineering and/or Planning costs, fees, expenses and disbursements incurred by the Town in the negotiations for, in the preparation of, in the execution of and throughout the performance of all collateral services required to complete agreements and ensure the performance hereof with relation to the proposed development*

PLANS, STATUTORY DOCUMENTS & SUBDIVISION CHARGES

Land Use Bylaw Amendments & Land Use Re-designation	$2,000.00
Area Structure Plans	$5,000.00 Plus, Minimum Engineering Review Fee of $3,250 for initial review & 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)*
Outline Plans, Concept Plans, Non-Statutory Plans	$2,500.00 Plus, Minimum Engineering Review Fee of $2,500 for initial review & 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)*
Road Closures (Bylaw)	$1,500.00 Plus, Minimum Engineering Review Fee of $1,000 (if required) for initial review & 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)*
Subdivision Revisions	$200.00 plus $200.00 for any new lot/unit created
Statutory Plan Amendments (MDP, ASP, ARP and IDP) and non-statutory plan amendments (concept plans, outline plans)	$2,500.00 Plus, $1,500 Minimum Engineering Review Fee of $3,250 for initial review & 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)*
Subdivision Appeal Fee	$1,000.00
Subdivision Application Fee	$1,200.00 (base cost) plus $200.00 per lot or unit, excluding roads, road widening, reserve lands, common property (if condo). Plus, Minimum Engineering Review Fee of $6,500 for 1 – 25 lots for initial review of storm water management, other servicing and TIA, and 1 revised submission review *(Note: any fees for engineering review over the minimum will be invoiced as an additional fee to be paid by the Developer)* Developers will be invoiced Engineering fees for subdivisions greater than 25 lots. Cost will be determined based on the Consulting Engineer's hourly rate and time spent on review.
Subdivision Endorsement Fee	$150.00 per lot/unit excluding roads, road widening, reserve lands, common property (if condo)
Building Condominium Endorsement (Certificate of Local Authority)	$50.00 per unit
Subdivision Extensions (1 year from date of request)	$550.00
Refunds (request in writing to cancel project)	Full fee refunded if application has not been processed. If application has been processed or circulated, up to 50%, $50.00 retained by Town

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SCHEDULE "E" – BYLAW/MUNICIPAL ENFORCEMENT FEES
Effective January 1, 2021

ANIMAL LICENSE - DOGS *(Bylaw 08.11)*

Purchased before January 31st – Altered	$11.00
Purchased after January 31st –Altered	$33.00
Purchased before January 31st –Not Altered	$15.00
Purchased after January 31st – Not Altered	$55.00
Animal License for Vicious Dog	$276.00
Replacement Tag	$6.00
Impound Fee for Non-Vicious Dog	$55.00
Impound Fee for Vicious Dog	$166.00
Guide Dog	No Charge
Change of Owner (licensed with Town)	No Charge

ANIMAL LICENSE – CATS *(Bylaw 01.13)*

Purchased before January 31st – Altered	$11.00
Purchased after January 31st – Altered	$33.00
Purchased before January 31st – Not Altered	$15.00
Purchased after January 31st – Not Altered	$55.00
Replacement Tag	$6.00
Impound Fee	$55.00
Cat Trap Deposit	$105.00

Effective January 1, 2021
SCHEDULE "F" – FIRE SERVICES RATES

Make/Model	Rate Per Hour
Unit 115 Command and 580 Support	$185.00
Units 520, 521, 531, 540 and 561	$615.00
All Units: Alberta Infrastructure (includes Operator and Equipment	$615.00

SCHEDULE "G1" – ARENA RATES
Effective May 1, 2021

ARENA *(*NOTE: GST applies to all rental charges)*

Winter Surface Rates *(per hour)*	**FEE**
Youth Ice User Groups	$87.00
Youth Ice User Groups – out of service area	$116.00
Adult Ice User Groups	$139.00
Adult Ice User Groups – out of service area	$220.00
*As per Ice Allocation (*Includes clubroom public use)	
Youth Party Package (1 hour of ice time for fun skate, 2 hours clubroom for party)	$90.00

PUBLIC SKATING *(per use)*

Adult (18+)	$2.00
Youth (5+)	No Charge
Child (under 5)	No Charge
Senior (55+)	$1.00

STICKS N 'PUCKS *(per use)*

Adult (18+)	$3.50
Youth (5+)	$3.50
Child (under 5) *(accompanied by adult at adult fee)*	No Charge

SUMMER SURFACE *– (accommodates 820 People)*

Youth and Not for Profit	$23.00 per hour
Youth – out of service area	$46.00 per hour
Adult and For Profit	$46.00 per hour
Adult – out of service area	$70.00 per hour
Events: (Weddings/Reunions/Cabaret)	$1,500.00
Additional Day for Set Up	$350.00
Events: Not for Profit (4-H Show n' Sale, SHS Graduation, Fundraisers)	$750.00
Additional Day for Set-up (not for profit)	$175.00

CLUBROOM *(accommodates 70 people or 40 seated at tables)*

Youth or Not for Profit	$17.25 per hour
Youth or Not for Profit	$138.00 per day
Adult or For Profit	$22.00 per hour
Adult or For-Profit Day Rate	$176.00

CLEANING FEE *(per event)*

*If regular cleaning checklist duties have not been done	$150.00

DAMAGE DEPOSIT REQUIRED FOR MAJOR EVENTS

1/2 of the contract rental fee *(on separate cheque, held until after walk-through)*	Varies

CANCELLATION FEE *(per event)*

*With less than 1 weeks' notice	$40.00

ADVERTISING RATES

Wall (per board)	$195.00
Boards (per board)	$300.00
Olympia (per unit)	$500.00
Centre Ice Logo (per logo)	$1,000.00
Blue Line Ice Logo (per logo)	$750.00

SCHEDULE G1 –Continued

STORAGE FEE *(per month)*

Equipment Lockers	$10.70
Clubroom (private lockers)	$21.45
**NOTE: When booking facility please take into account set-up and take-down time*	

SCHEDULE "G2" – BALL DIAMONDS AND SOCCER FIELD RATES
Effective January 1, 2021

**NOTE: GST applies to all rental charges*

BALL DIAMOND RATES	**FEE**
Minor Ball User Group (per season)	$669.50
Minor Ball Tournament (per tournament)	$83.74
Adult Recreational Team (per game)	$22.35
Adult Tournament (per day)	$167.53
SOCCER FIELD RATES	
Youth Soccer User Group (per season)	$561.35
Youth Soccer Tournament (per tournament)	$83.74
Adult Recreational Team (per game)	$22.35
Adult Tournament (per day)	$55.88

SCHEDULE "G3" – CAMPGROUND RATES
Effective January 1, 2021

**NOTE: GST Included*

Greenwood Campground	**FEE**
Non-serviced (per night)	$24.00
Power Service only (per night)	$32.00
Full Services (per night)	$37.00
Firewood (per load)	$10.00
Non-Registered Guests Dumping Fee (per dump)	$10.00
Non-Registered Guests Potable Water Fee	$10.00
Cookhouse (day use)	$20.00
Cookhouse (in addition to a pad site per day)	$10.00

SCHEDULE "H" – SPONSORSHIP RATES
Effective January 1, 2021

ITEM	**FEE**
Flowerpot (initial year)	No Charge
Flowerpot (subsequent years	No Charge
Blower Bed (initial year)	No Charge
Flower Bed (subsequent year)	No Charge
Bench (for lifetime of bench) (cost of bench + shipping plus $250.00)	$1,800.00

SCHEDULE "I" – COMMUNITY CENTRE RATES
Effective May 1, 2021

NOTE: GST Applies to all rental charges

AUDITORIUM	**FEE**
Youth or Not for Profit	$16.58 per hour
Youth or Not for Profit	$132.72 per day
Adult or For Profit	$22.09 per hour
Adult or For Profit	$165.88 per day

PARTY PACKAGE

3 hours, gym, use of sports equipment, tables/chairs	$90.00

FUNERALS

Includes auditorium, conference room, sound system, kitchen, tables/chairs Includes staff setup/takedown tables and chairs	$350.00 per event

WEDDINGS / REUNIONS

Includes auditorium, conference room, sound system, bar, kitchen, tables/chairs	$850.00 per event
Includes staff setup/takedown tables and chairs	
**Friday 8 am setup, all day Saturday, Sunday until 3 pm*	

FAMILY FUN DAYS/FUNDRAISERS/CHARITY EVENTS (per day)

Includes auditorium, conference room, sound system, bar, kitchen, tables/chairs	$250.00
Additional day	$150.00

STORAGE FEES *(per month)*

Under Stage	$10.70
Private Room	$21.45

MISCELLANEOUS RENTALS *(per event)*

Kitchen (includes all items in kitchen	$100.00
Bar Room (includes freezer and cooler	$25.00
Sounds System	$25.00
Portable Sound System	$53.70

COFFEE URNS *(per urn)* ***& SCREEN*** - ***Used Outside of Facility***

100 cup	$15.00
60 cup	$10.00
30 cup	$5.00
8 x 8 Screen (does not include projector) used outside facility)	$20.00

SPORTS EQUIPMENT

Badminton Nets, Pickleball Nets, Floor Hockey	$5.00 per hour
Volleyball & Basketballs Nets (requires renter to supply the rest of required equipment)	Complimentary

DEPOSIT FEES

Sports equipment to be returned after rental	$50.00
Coffee Urn Deposit – refunded upon return	$100.00
Screen Deposit -refunded upon return	$200.00
Sports Equipment – refunded upon return	$50.00

SCHEDULE "I" –Continued

CONFERENCE ROOM RENTAL *(Includes DVD/CD Player, Projector, Bar Fridge)*

Youth or Not for Profit (per hour)	$17.25
Youth or Not for Profit (per day 8 hours)	$138.00
Adult or For Profit (per hour)	$22.00
Adult or For Profit (per day 8 hours)	$176.00
1 meeting per month (total 12 meetings per year)	$350.00
2 meetings per month (total 24 meetings per year)	$650.00
1 AGM per season (up to 8 hours per season)	$100.00

CLEANING FEE *(per event)*

*If regular cleaning checklist duties have not been done	$150.00

DAMAGE DEPOSIT

1/2 of the contract rental fee	varies

CANCELLATION FEE *(per event)*

*With less than 1 weeks' notice **NOTE: When booking facility please take into account set-up and take-down time*	$40.00

SCHEDULE "J" – COMMUNITY SIGN ADVERTISING RATES
Effective January 1, 2021

NOTE: GST Applies to all rental charges

Rental Rates	**FEE**
General	$16.10 per day
Non-profit	$7.55 per day
Chamber of Commerce Members	$12.85 per day
Sundre & District Historical Museum	1 Free message per week
Sundre Race & Rodeo Association	1 Free message per week
Chinooks Edge Sundre Schools	1 Free message per week

TENANTS *(Schedules 1-4 per year)*

Library			$107.35
Greenwood Neighbourhood Place			$107.34
Daycare			$107.35
Playschool			1 Message per week
Message Posting Options	**General**	**Non-Profit**	**Chamber**
Monday – Friday (5 days)	$80.50	$37.60	$64.40
Monday - Sunday (7 days)	$112.75	$52.60	$90.20
Friday – Monday (3 days)	$48.30	$22.55	$38.65
**2 screen shots & 2 lines per screen*			

DISCLAIMER

Messages with the following content will NOT be posted:

*Political View *Religious View *Profanity *Sexual Content *Slanderous Messages

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**December 7, 2020**
SUBJECT	**Bylaw 2020-09 Land Use Bylaw Amendment**
ORIGINATING DEPARTMENT	**Planning & Development**
AGENDA ITEM	**6.2**

BACKGROUND/PROPOSAL:

Bylaw 2020-09 is an administrative amendment to the Land Use Bylaw Map to redesignate a parcel legally described as Plan 5314FP, Block 1, Lots 12-13 from Flood Plain Industrial District (I-2) to Highway Commercial District (C-2). The redesignation of the parcel, civic address: 136 – 5 Street S.W., will allow for the renovation / conversion of an existing non-conforming residence to a two storey Mixed Use Development containing a residential unit, and commercial unit(s).

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Planning and Development has received an application to amend the Land Use Bylaw Map for a non-conforming parcel contained within the Flood Plain Industrial District. The applicant is requesting redesignation of the parcel from Flood Plain Industrial (I-2) to Highway Commercial District (C-2). The purpose of the proposal is to allow for the renovation / conversion of the existing non-conforming residential structure on the parcel to a two-story mixed use building to accommodate a residential unit and one or two commercial units. The applicant will utilize the lower level commercial space for Health Services, a Permitted Use in the Highway Commercial District. A development permit and all Alberta Building Code permits will be required to complete the project.

The Municipal Development Plan (MDP) is committed to responsible growth management where the goal is to preserve Sundre's small town character, while increasing growth pressures are considered, and to use land and infrastructure efficiently, while encouraging a mix of land uses. The following Policies of the MDP reflect the benefits of the redesignation:

- 6.2.1 The Town shall undertake reviews of potential redevelopment and intensification opportunities from time-to-time in existing built-up areas of Sundre;
- 6.2.7 In considering a proposal for a change in land use designation; the suitability of the site for the proposed use; the need for development and the benefits the development would bring to the community;
- 6.4.8 Significant portions of the Highway 27/22 corridor outside of the downtown area are the primary highway commercial areas within the Town. Opportunities for intensification of land use, mixed use development and improvements should be explored;
- 6.3.2 While the objective is to promote a mix of housing types and forms to meet a variety of lifestyles and market preferences, the Town of Sundre shall encourage the development of innovative and alternative housing forms; and
- 6.6.3 The Town encourages mixed use development in locations that may include retail, and office uses.

Planning and Development believe that the proposed Land Use Bylaw amendment fits with the intentions of the Municipal Development Plan approved by Council in 2013 and does not alter the general purpose of the Highway Commercial District. This development would provide a source of

accessible / affordable residential accommodation and commercial opportunities for the applicant and provide much needed social, and mental health care assistance to community members.

The application will be circulated as per the requirements of the *Municipal Government Act*, R.S.A. 2000, Chapter 26 as amended, and the Town's Land Use Bylaw for comment from the public and adjacent landowners.

ALIGNMENT WITH STRATEGIC PLAN:
This matter (process delivery) improves communication and transparency with stakeholders.

ADMINISTRATION RECOMMENDATIONS:
Administration recommends that Council give First Reading to Bylaw 2020-09 and set a Public Hearing date.

MOTION:
That the Town of Sundre Council give First Reading to Bylaw 2020-09 being a Bylaw to amend the Land Use Bylaw Map.

That the Town of Sundre Council set Monday, January 25, 2021 at 6:00 p.m. for a Public Hearing to Bylaw 2020-09 Land Use Bylaw Amendment.

Attachments: Bylaw 2020-09 with Schedule "A"
Portion MDP Map 3
Highway Commercial District (C-2)

Date Reviewed: December 02, 2020	CAO: Linda Nelson

TOWN OF SUNDRE

BYLAW 2020-09

BEING A BYLAW OF THE TOWN OF SUNDRE TO AMEND LAND USE BYLAW 2018-10

WHEREAS, Section 639 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 and amendments thereto requires council to enact a Land Use Bylaw;

AND WHEREAS, Section 191 (1) of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 and amendments thereto authorizes Council to adopt a bylaw to amend a Land Use Bylaw;

NOW THEREFORE, the Council of the Town of Sundre, in the Province of Alberta hereby enacts as follows:

Schedule 'A', the Land Use District Map in Land Use Bylaw 2018-10 is amended by changing the land use designation for a parcel legally described as Plan 5314FP, Block 1, Lots 12-13 from Flood Plain Industrial District (I-2) to Highway Commercial District (C-2) as shown as Area 'A' on the attached Schedule 'A'.

This Bylaw shall come into full force and effect upon the date of the third and final reading.

READ A FIRST TIME this _____ day of _____ 2020 Motion No. _____

PUBLIC HEARING HELD this ___ day of _____ 20__

READ A SECOND TIME this ___ day of _____ 20__ Motion No. _____

READ A THIRD AND FINAL TIME this ___ day of _____ 20__ Motion No. _____

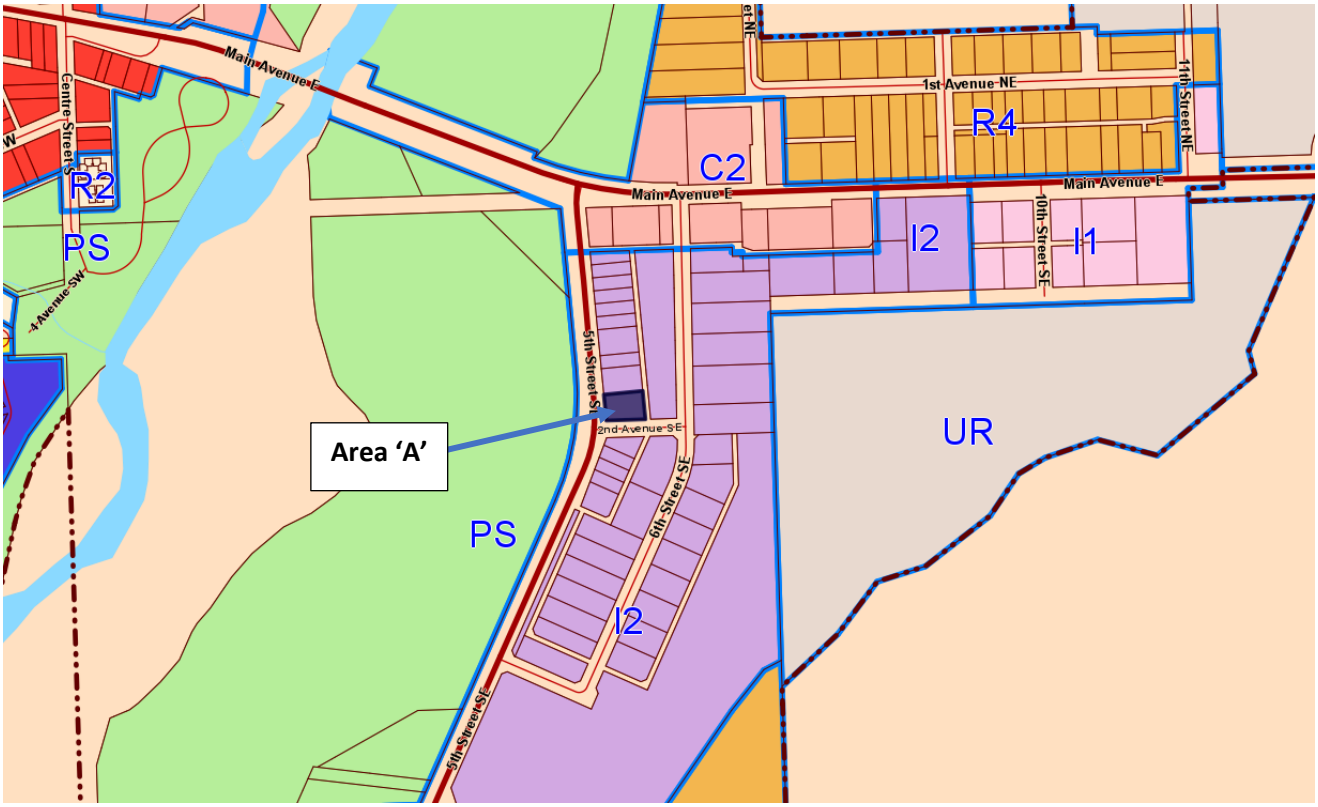
_____
Mayor, Terry Leslie

_____
Chief Administrative Officer, Linda Nelson

Town of Sundre
Redesignation of Parcel
I-2 to C-2
Plan 5314FP, Block 1, Lots 12-13
(Area 'A')

Bylaw 2020-09

SCHEDULE "A"



LAND USE BYLAW 2018-10
PART TWO, SECTION TWO: DEFINITIONS

Mixed Use Development means a building used partly for residential and partly for non-residential uses. Each non-residential unit of the building shall have access from street level. The residential portion of the building may be above the street level non-residential uses, or at ground level in the rear yard of the parcel. All residential uses shall have separate access to each unit through covered external stairs and landings, or common hallways.

PART FOUR: LAND USE DISTRICT REGULATIONS

HIGHWAY COMMERCIAL DISTRICT (C-2)

General Purpose: To provide an area for commercial uses and other uses, herein listed, which are compatible with the area, adjacent to a major thoroughfare, which requires large open areas for parking by clientele, for display of merchandise, or both, which will create an attractive environment, primarily accessible to motor vehicles

Permitted Uses:

Accessory Building
Amusement Establishments, Minor
Automotive and Recreation Vehicles Sales/Rentals
Automotive Services
Brew-Pub
Bus Services
Contractor Services, Limited
Custom Manufacturing Establishments
Drive-In Food Services
Eating and Drinking Establishments, Minor
Equipment Rentals
Exhibition and Convention Facilities
Financial Services
Fleet Services
Gas Bars
Government Services, General
Government Services, Retail
Greenhouses and Plant Nurseries
Health Services
Bylaw 2019-14 Home Occupation - Minor
Household Repair Services
Hotels
Indoor Recreation Services
Libraries and Cultural Exhibits

Liquor Store
Motels
Natural Science Exhibits
Personal Service Shops
Professional Offices and Office Support Services
Protective and Emergency Services
Rapid Drive-Through Vehicle Services
Retail Stores, Convenience
Retail Stores, General
Secondhand Stores
Service Stations
Shopping Centers
Signs, except billboards
Spectator Entertainment Establishments
Veterinary Services, Minor

Discretionary Uses: Amusement Establishments, Major
Auctioneering Establishment
Automotive and Equipment Repair Shops
Bylaw 2019-14 Bulk Fuel Dealerships
Cannabis Retail Store
Contractor Services, General
Eating and Drinking Establishments, Major
Education Services
Equipment and Storage Yard
Funeral Services
Heavy Vehicle and Equipment Sales/Rentals
Bylaw 2019-14 Home Occupation - Major
Micro-Brewery (Craft Brewery)
Micro-distillery
Mini or Self Storage
Mixed Use Development
Private Clubs
Public and quasi-public uses
Religious Assembly
Temporary Residential Sales Centre
Truck and Mobile Home Sales/Rentals
Warehouse Sales
Veterinary Services, Major
Any use that is similar, in the opinion of the Development Authority, to the permitted or discretionary uses described above.

Bylaw 2019-14 In addition to the general regulations contained in Part Three of this Bylaw, the following regulations apply to this District

Minimum Front Yard:	9.0 m. adjacent to a service or local road
Minimum Side Yard:	3.0 m.
Minimum Rear Yard:	6.0 m.
Minimum Parcel Frontage:	15.0 m. adjacent to a service or local road 46.0 m. without a service road
Maximum Parcel Coverage:	70%
Outdoor Storage and Display:	All outdoor storage shall be screened
Maximum Building Height:	10.0 m.
Bylaw 2019-17 Landscaping:	Removed *(see Part Three, Section 9)*
Flood Plain Provision:	All development within the 1:100-year floodplain of the Red Deer River, as shown on the Land Use District Map, being Schedule A, shall be flood proofed as per the definition to the satisfaction of the Development Authority
Sewage Pump out System:	Where a private sewage pump out system is involved, proof of pump out must be provided to the Town of Sundre on a semi-annual basis. Failure to provide proof will involve Alberta Environment.

Additional Development Regulations For Permitted And Discretionary Uses:

The following regulations are found in Part Three of this Bylaw and may apply to development in this District

Accessory Buildings shall be developed in accordance with Part Three, Section 1.1 of this Bylaw.

Building Orientation and Design shall be provided in accordance with Part Three, Section 1.2 of this Bylaw.

Fencing shall be provided in accordance with Part Three, Section 2.4 of this Bylaw.

Landscaping shall be developed in accordance with Part Three, Section 9 of this Bylaw.

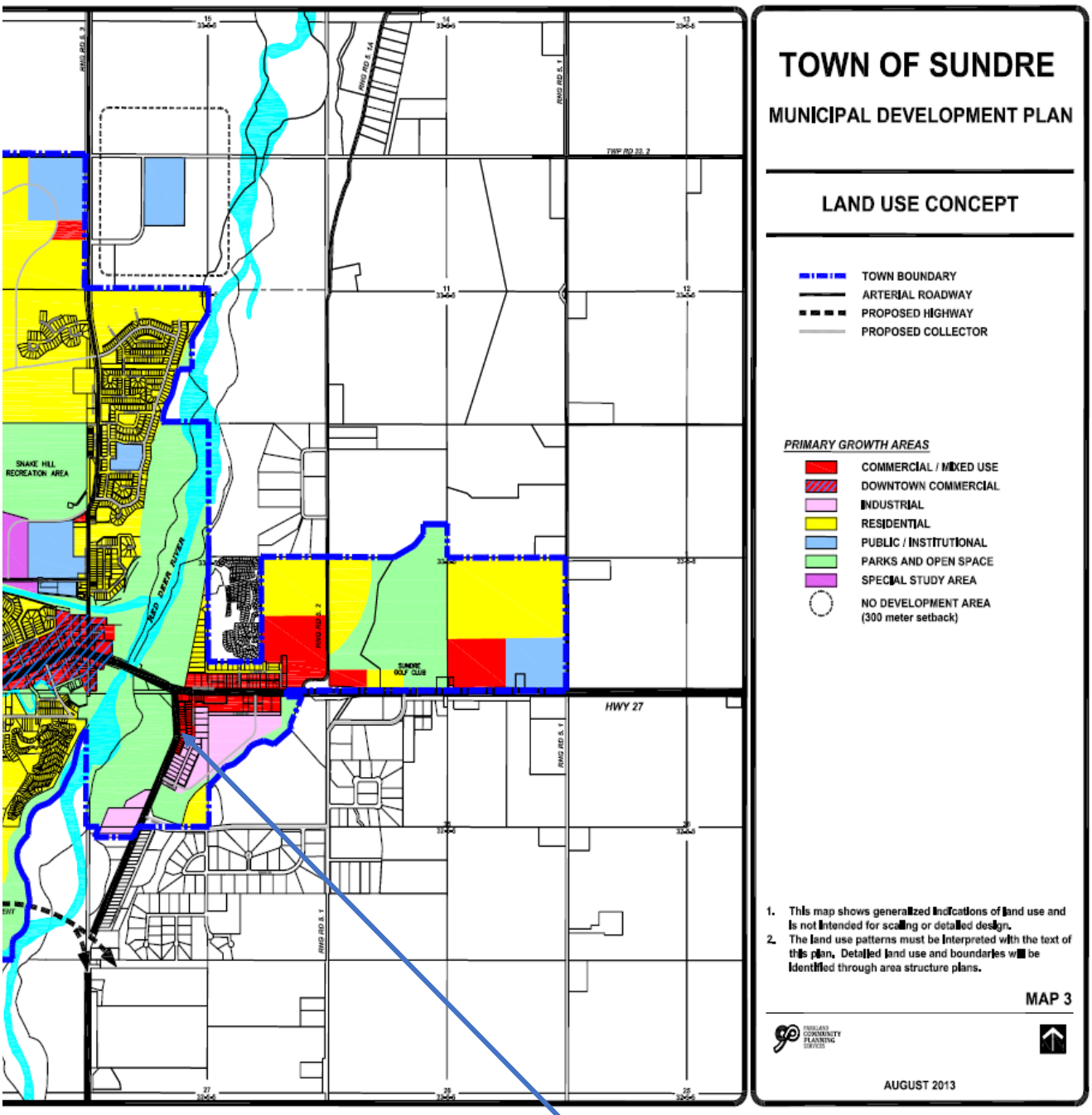
Home Occupation - Minor shall be developed in accordance with Part Three, Section 13.1 of this Bylaw.

Home Occupation - Major shall be developed in accordance with Part Three, Section 13.2 of the Bylaw

Parking shall be provided in accordance with Part Three, Section 3.1 of this Bylaw.

Projections Over Yards shall be in accordance with Part Three, Section 2.1 of this Bylaw.

Signs shall be developed in accordance with Part Three, Section 5 of this Bylaw.



Subject Parcel
I-2 to C-2
Plan 5314FP, Block 1, Lots 12-13

REQUEST FOR DECISION

COUNCIL DATE: December 7, 2020

SUBJECT: Four-Year Operating Budget and Ten-Year Capital Plan (2021 Version)

ORIGINATING DEPARTMENT: Corporate Services

AGENDA ITEM: 8.1

BACKGROUND/PROPOSAL:

On March 18, 2019 Council adopted the Four-Year Operating Budget for 2019 through 2022, as well as the Ten-Year Capital Plan. Annually, Council is requested to re-affirm the adoption for the remaining years of the operating budget which has been revised based on updated information. Please see the attached Report to Council for further details.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Council's direction was to maintain a budget cost increase in line with the cost of living rates provided by Statistics Canada for the period of October 2019 to October 2020 as specified for Alberta. That rate was determined to be 1.1%. In addition, a percentage change in costs is not indicative of changes to the future mill rate. Please see the attached Report to Council for further details.

ALIGNMENT WITH STRATEGIC PRIORITIES:

See Report to Council for further details

ADMINISTRATION RECOMMENDATIONS:

Administration recommends Council re-affirm its adoption of the 2019 – 2022 Four-Year Operating Budget and 2021 – 2030 Ten-Year Capital Plan in its entirety as presented, which results in cost increases of 0.50% and 12.09% in 2021 and 2022, respectively.

MOTION:

The Town of Sundre Council re-affirms the adoption of the 2019 - 2022 Four-Year Operating Budget and 2021 – 2030 Ten-Year Capital Plan as amended, with total expenditures of $8,932,623 and $9,415,947, and total operational revenues of $5,295,036 and $5,356,262, in 2021 and 2022, respectively. With the remaining $3,637,587 and $4,059,685 in 2021 and 2022 respectively to be funded through taxation, Fortis Franchise Fee, MSI Operating Grant and Restricted Surplus Accounts where identified.

Attachments:

Report to Council: Four-Year Operating Budget and Ten-Year Capital Plan
Four-Year Operating Budget
Ten-Year Capital Plan

Date Reviewed: December 3, 2020	CAO: Linda Nelson

TOWN OF SUNDRE

REPORT TO COUNCIL

COUNCIL DATE: December 7, 2020

SUBJECT: Four-Year Operating Budget and Ten-Year Capital Plan (2021 Version)

ORIGINATING DEPARTMENT: Corporate Services

AGENDA ITEM: 8.1a

BACKGROUND/PROPOSAL:

On March 18, 2019 Council adopted the Four-Year Operating Budget for 2019 through 2022, as well as the Ten-Year Capital Plan. Annually, Council is requested to re-affirm the adoption for the remaining years of the operating budget which has been updated based on new information.

Town of Sundre *Policy No. B-012 Multi-Year Business Planning and Budgeting* sets out the following purpose and policy statement:

Purpose

The purpose of this policy is to establish a multi-year budget and business-planning process that incorporates all legal obligations required of municipalities in the Province of Alberta and that directs the effective management of the Town of Sundre financial resources.

Policy Statement

The Town of Sundre will establish a multi-year approach to planning and budgeting. Benefits expected include the following:

- Provide a longer-term funding plan so that strategic goals can be identified and achieved.
- Provide residents and businesses with more certainty about the direction of Council, Town services, finances, and tax levels.
- Create the opportunity for Council and Administration to be more strategically focused during the budget process.
- Ensure spending plan changes are adequately identified and managed.

Throughout the last number of months, Administration and Council have been working towards identifying any changes required to the remaining years of the operating budget and capital plans. During this time, there were two Council Workshops for Administration to provide updates on business plans and high priority change requests, as well as various further discussions with Council. Updates to the information include additional regulatory funding for the Provincial Policing Model, plus the incorporation of a full-time Fire Chief position. The Capital Plan has been updated for changes in projected costs for previously approved 2021 projects and moving projects to alternate years, as well as additional projects such as Main Lift

Station Controls and Gas Department Pipe Storage in 2021. Projects removed from the Capital Plan include roof upgrades, tree planting, gas piping, line camera, and enhanced trail connections.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Items for Council's consideration when deliberating the Four-Year Operating Budget and Ten-Year Capital Plan include the following:

- Council's direction was to maintain a budget cost increase in line with the CPI rates provided by Statistics Canada for the period of October 2019 to October 2020 as specified for Alberta. That rate was determined to be 1.1% and the cost increase proposed for 2021 is 0.5%.
- Cost increases versus tax rate increases – Administration is presenting the budget in the new format which highlights the cost increases identified by departments in each year. A cost increase percentage is not completely indicative of a tax rate increase, pending unknown factors such as additional revenue sources, cost sharing alternatives, and increased new development. Therefore, Administration believes approving cost increases separate from tax rate determinations is a prudent approach to financial stability and transparency.
- Consistency and Predictability – Administration has introduced a budgeting policy which has a foundation in consistency and predictability, which is also our understanding of the recent changes to the MGA. Therefore, Administration would request that Council incorporate those concepts when considering the approval of the budget as presented or determining an alternate course of action.
- Effect of changes on subsequent years – the percentage cost increases presented as part of the summary schedule are a result of the costs in the year immediately preceding. Therefore, a cost reduction in a specific year that is not also reflected in future years will increase the percentage change in those subsequent years.

ALIGNMENT WITH STRATEGIC PRIORITIES:

The budgeting process and the multi-year budget as presented align with Council's priorities of Improved Communication and Transparency, as well as Financial Stability. Individual projects and initiatives with each department's budget were identified as meeting various other Council priorities and level of service expectation.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends Council re-affirms its adoption of the 2019 – 2022 Four-Year Operating Budget and 2021 – 2030 Ten-Year Capital Plan in its entirety as presented, which results in cost increases of 0.50% and 12.09% in 2021 and 2022, respectively.

Town of Sundre
2019 to 2022 Four-Year Operating Budget

SUMMARY

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
11 - Legislative	(361,214)	(337,202)	(319,130)	(413,300)	(284,585)	(420,424)	(438,848)	(449,794)
12 - Corporate Services	(248,028)	(353,750)	(307,532)	(445,578)	(430,117)	(458,240)	(475,761)	(481,021)
17 - Census	-	-	-	-	-	-	-	-
18 - Elections	-	-	-	-	-	-	(4,000)	-
21 - Municipal Enforcement	(66,811)	(92,652)	(97,187)	(114,365)	(131,484)	(116,814)	(117,499)	(122,011)
23 - Fire	(28,425)	(37,251)	(54,816)	(68,308)	(49,962)	(59,507)	(96,943)	(103,383)
24 - Emergency Management	(25,950)	(42,705)	(34,023)	(44,823)	(37,311)	(45,003)	(55,940)	(57,391)
26 - Animal Control	(19,047)	(20,711)	(21,022)	(19,880)	(21,783)	(21,880)	(21,880)	(21,880)
32 - Roads	(438,014)	(430,688)	(353,504)	(412,223)	(422,303)	(430,953)	(479,446)	(503,887)
35 - Shop	(26,414)	173,520	(88,749)	(58,849)	(45,935)	(58,997)	(66,753)	(67,290)
41 - Water	384,706	299,570	370,578	336,034	434,152	324,008	334,180	338,520
42 - WasteWater	211,815	206,364	371,311	251,488	447,232	256,128	314,389	314,902
43 - Solid Waste	127,544	15,624	61,415	106,690	52,762	98,357	89,805	81,521
61 - Planning & Development	(130,545)	(363,931)	(401,645)	(433,320)	(243,699)	(343,281)	(319,634)	(334,025)
63 - Economic Development	(229,755)	(302,672)	(252,068)	(281,560)	(245,919)	(250,204)	(261,643)	(264,939)
77 - Sundre Community Centre	(41,131)	(39,669)	(30,360)	(35,996)	(40,606)	(37,953)	(43,467)	(45,792)
80 - Arena	(123,352)	(167,002)	(138,414)	(137,233)	(177,199)	(168,766)	(152,442)	(167,044)
82 - Greenwood Campground	(27,080)	(40,382)	(22,236)	(39,082)	(24,697)	(34,768)	(35,057)	(36,447)
84 - Parks	(271,218)	(302,756)	(137,697)	(151,496)	(103,560)	(157,410)	(168,694)	(179,162)
85 - Recreation & Culture	46,797	(54,784)	(52,930)	(68,881)	(47,477)	(68,881)	(68,881)	(68,881)
86 - Community Services	(90,004)	(97,665)	(113,660)	(126,277)	(83,868)	(122,470)	(115,929)	(119,103)
87 - Trails	(19,571)	(30,060)	(14,872)	(27,710)	(12,973)	(25,763)	(33,973)	(36,600)
89 - Outdoor Recreation	(56,383)	(57,271)	(36,512)	(50,369)	(16,917)	(59,858)	(53,310)	(56,908)
91 - Gas	288,565	151,127	308,893	253,144	281,110	233,516	256,909	177,325
	(1,143,516)	(1,924,946)	(1,364,160)	(1,981,895)	(1,205,139)	(1,969,163)	(2,014,816)	(2,203,290)
Funding Required by Outside Organizations								
51 - FCSS	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)
75 - Library	(127,161)	(126,886)	(127,515)	(128,001)	(129,967)	(129,001)	(130,001)	(133,625)
00 - Provincial Police Funding Model							(60,000)	(85,000)
Debenture Payment Requirements	(581,268)	(592,785)						
Principal portion			(453,662)	(454,824)	(474,000)	(470,659)	(465,000)	(530,000)
Interest portion			(206,698)	(205,000)	(220,984)	(260,000)	(205,000)	(370,000)
Transfers to Restricted Surplus Accounts								
Municipal - New Projects	(86,913)	(53,140)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Utilities - New Projects	-	-	-	-	-	-	-	-
Municipal - Lifecycling	(424,015)	(227,826)	(100,000)	(100,000)	(78,000)	(78,000)	(100,000)	(100,000)
Utilities - Lifecycling	(780,183)	(428,445)	(635,000)	(485,000)	(455,000)	(455,000)	(475,000)	(475,000)
Fire Services	(126,158)	(112,500)	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
General Corporate Stabilization	(215,000)	-	(13,250)	(13,250)	(69,750)	(69,750)	-	-
Cash Requirements		**(3,499,298)**		**(3,615,740)**		**(3,679,343)**	**(3,697,587)**	**(4,144,685)**
percentage increase (over previous budget year)				3.33%		1.76%	0.50%	12.09%
Non-Operating Revenues								
Property Taxes	3,234,485	3,398,028	3,354,874	3,425,740	3,577,120	3,454,343	3,467,587	3,939,685
Fortis Francise Fee	164,995	159,482	181,854	160,000	191,888	195,000	200,000	205,000
MSI	29,394	29,900	34,957	30,000	30,000	30,000	30,000	-
		3,587,410		**3,615,740**		**3,679,343**	**3,697,587**	**4,144,685**
Budget Surplus (Deficit)				**-**		**-**	**-**	**-**
Other Budget information:								
Non-Cash Budget Items								
Amortization			(1,900,000)	(1,900,000)		(2,050,000)	(2,196,000)	(2,350,000)
Total Cash Expenditures				(8,719,053)		(8,834,964)	(8,932,623)	(9,415,947)
Total Cash Revenues				5,103,313		5,155,621	5,295,036	5,356,262
Total Cash Requirements				(3,615,740)		(3,679,343)	(3,637,587)	(4,059,685)

Town of Sundre
2019 to 2022 Four-Year Operating Budget

11 - Legislative Services

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	3,385	-	434	-	90	-	-	-
Expenses								
Salaries	(290,406)	(249,681)	(253,342)	(310,300)	(212,815)	(317,424)	(335,848)	(346,794)
Contracted Services	(21,950)	(21,905)	(7,334)	(24,500)	(39,244)	(24,500)	(24,500)	(24,500)
Materials & Supplies	(52,243)	(65,616)	(58,888)	(78,500)	(32,616)	(78,500)	(78,500)	(78,500)
Utilities	-	-	-	-		-	-	-
Surplus (Deficit)	(361,214)	(337,202)	(319,130)	(413,300)	(284,585)	(420,424)	(438,848)	(449,794)
Expenditures				(413,300)		(420,424)	(438,848)	(449,794)
Revenues				-		-	-	-

Town of Sundre
2019 to 2022 Four-Year Operating Budget

12 - Corporate Services

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	193,942	87,398	181,525	114,000	112,597	109,000	104,000	99,000
Expenses								
Salaries	(115,146)	(180,535)	(104,813)	(166,253)	(178,570)	(175,490)	(183,867)	(193,465)
Contracted Services	(145,856)	(126,918)	(192,418)	(160,700)	(164,435)	(161,000)	(166,500)	(167,000)
Materials & Supplies	(161,155)	(111,517)	(172,366)	(211,300)	(182,164)	(208,800)	(206,800)	(196,300)
Utilities	(19,813)	(22,178)	(19,460)	(21,325)	(17,545)	(21,950)	(22,594)	(23,256)
Surplus (Deficit)	(248,028)	(353,750)	(307,532)	(445,578)	(430,117)	(458,240)	(475,761)	(481,021)
Expenditures				(559,578)		(567,240)	(579,761)	(580,021)
Revenues				114,000		109,000	104,000	99,000

Town of Sundre
2019 to 2022 Four-Year Operating Budget

18 - Elections

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	-	-	-	-		-	-	-
Expenses								
Salaries	-	-	-	-		-	-	-
Contracted Services	-	-	-	-		-	(2,500)	-
Materials & Supplies	-	-	-	-		-	(1,500)	-
Utilities	-	-	-	-		-	-	-
Surplus (Deficit)	-	-	-	-	-	-	(4,000)	-
Expenditures				-		-	(4,000)	-
Revenues				-		-	-	-

Town of Sundre
2019 to 2022 Four-Year Operating Budget

21 - Municipal Enforcement

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	23,646	13,433	23,831	13,500	4,317	20,000	20,000	20,000
Expenses								
Salaries	(74,595)	(75,307)	(105,718)	(108,035)	(120,339)	(113,684)	(114,849)	(118,886)
Contracted Services	(1,465)	(10,545)	(1,299)	(550)	(1,417)	(550)	(550)	(550)
Materials & Supplies	(14,397)	(20,233)	(14,001)	(19,280)	(14,045)	(22,580)	(22,100)	(22,575)
Utilities	-	-		-		-	-	-
Surplus (Deficit)	(66,811)	(92,652)	(97,187)	(114,365)	(131,484)	(116,814)	(117,499)	(122,011)
Expenditures				(127,865)		(136,814)	(137,499)	(142,011)
Revenues				13,500		20,000	20,000	20,000

Town of Sundre
2019 to 2022 Four-Year Operating Budget

23 - Fire Services

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	323,178	321,805	312,599	336,070	306,153	325,370	357,870	362,370
Expenses								
Salaries	(108,556)	(107,565)	(111,989)	(108,512)	(126,924)	(109,687)	(219,103)	(228,908)
Contracted Services	(70,514)	(70,999)	(69,424)	(77,893)	(87,759)	(80,743)	(39,393)	(39,643)
Materials & Supplies	(158,209)	(166,128)	(170,400)	(203,609)	(128,858)	(180,083)	(181,953)	(182,838)
Utilities	(14,324)	(14,364)	(15,602)	(14,364)	(12,574)	(14,364)	(14,364)	(14,364)
Surplus (Deficit)	(28,425)	(37,251)	(54,816)	(68,308)	(49,962)	(59,507)	(96,943)	(103,383)
Expenditures				(404,378)		(384,877)	(454,813)	(465,753)
Revenues				336,070		325,370	357,870	362,370

Town of Sundre
2019 to 2022 Four-Year Operating Budget

24 - Emergency Management

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	23,780	-	4,550	-	-	-	-	-
Expenses								
Salaries	(25,822)	(26,757)	(26,261)	(27,523)	(29,483)	(29,203)	(40,140)	(41,591)
Contracted Services	-	-	-	-	-	-	-	-
Materials & Supplies	(23,908)	(15,948)	(12,312)	(17,300)	(7,828)	(15,800)	(15,800)	(15,800)
Utilities	-	-	-	-	-	-	-	-
Surplus (Deficit)	(25,950)	(42,705)	(34,023)	(44,823)	(37,311)	(45,003)	(55,940)	(57,391)
Expenditures				(44,823)		(45,003)	(55,940)	(57,391)
Revenues				-		-	-	-

Town of Sundre
2019 to 2022 Four-Year Operating Budget

26 - Animal Control

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	6,793	6,496	6,024	6,700	5,850	6,700	6,700	6,700
Expenses								
Salaries	-	-	(310)	-	-	-	-	-
Contracted Services	(25,134)	(25,590)	(25,950)	(25,350)	(26,755)	(27,350)	(27,350)	(27,350)
Materials & Supplies	(706)	(1,617)	(786)	(1,230)	(878)	(1,230)	(1,230)	(1,230)
Utilities	-	-	-	-	-	-	-	-
Surplus (Deficit)	(19,047)	(20,711)	(21,022)	(19,880)	(21,783)	(21,880)	(21,880)	(21,880)
Expenditures				(26,580)		(28,580)	(28,580)	(28,580)
Revenues				6,700		6,700	6,700	6,700

Town of Sundre
2019 to 2022 Four-Year Operating Budget

32 - Roads

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	179,973	168,594	199,927	168,500	158,880	168,500	168,500	168,500
Expenses								
Salaries	(237,765)	(249,389)	(313,487)	(302,083)	(332,838)	(313,088)	(357,531)	(373,113)
Contracted Services	(198,141)	(165,347)	(53,556)	(86,500)	(74,562)	(85,865)	(87,270)	(88,718)
Materials & Supplies	(30,696)	(40,546)	(24,401)	(42,140)	(24,145)	(45,500)	(43,145)	(45,556)
Utilities	(151,385)	(144,000)	(161,987)	(150,000)	(149,638)	(155,000)	(160,000)	(165,000)
Surplus (Deficit)	(438,014)	(430,688)	(353,504)	(412,223)	(422,303)	(430,953)	(479,446)	(503,887)
Expenditures				(580,723)		(599,453)	(647,946)	(672,387)
Revenues				168,500		168,500	168,500	168,500

Town of Sundre
2019 to 2022 Four-Year Operating Budget

35 - Shop

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	254,648	451,739	165,000	165,000	175,000	165,000	165,000	165,000
Expenses								
Salaries	(23,281)	(22,069)	(24,552)	(22,457)	(25,077)	(24,124)	(24,482)	(25,053)
Contracted Services	(75,902)	(77,935)	(33,055)	(33,145)	(29,961)	(33,640)	(33,840)	(34,040)
Materials & Supplies	(173,678)	(157,696)	(188,335)	(160,747)	(159,643)	(158,433)	(165,331)	(164,797)
Utilities	(8,201)	(20,519)	(7,807)	(7,500)	(6,254)	(7,800)	(8,100)	(8,400)
Surplus (Deficit)	(26,414)	173,520	(88,749)	(58,849)	(45,935)	(58,997)	(66,753)	(67,290)
Expenditures				(223,849)		(223,997)	(231,753)	(232,290)
Revenues				165,000		165,000	165,000	165,000

Town of Sundre
2019 to 2022 Four-Year Operating Budget

41 - Water

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	941,062	936,211	935,181	896,000	909,119	911,000	926,000	941,000
Expenses								
Salaries	(239,948)	(267,505)	(230,367)	(220,166)	(237,999)	(241,496)	(240,904)	(248,579)
Contracted Services	(177,608)	(188,071)	(148,720)	(171,200)	(97,113)	(172,460)	(173,143)	(172,190)
Materials & Supplies	(53,084)	(101,845)	(99,141)	(87,100)	(67,352)	(88,286)	(89,773)	(90,461)
Utilities	(85,716)	(79,220)	(86,375)	(81,500)	(72,503)	(84,750)	(88,000)	(91,250)
Surplus (Deficit)	384,706	299,570	370,578	336,034	434,152	324,008	334,180	338,520
Expenditures				(559,966)		(586,992)	(591,820)	(602,480)
Revenues				896,000		911,000	926,000	941,000

Town of Sundre
2019 to 2022 Four-Year Operating Budget

42 - WasteWater

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	762,377	743,638	820,461	730,200	886,658	740,200	800,200	810,200
Expenses								
Salaries	(228,203)	(258,407)	(217,880)	(210,737)	(225,737)	(231,847)	(231,111)	(238,558)
Contracted Services	(197,315)	(161,566)	(143,613)	(159,125)	(117,505)	(141,625)	(141,700)	(141,740)
Materials & Supplies	(57,687)	(51,106)	(15,942)	(41,600)	(23,504)	(41,350)	(41,750)	(41,750)
Utilities	(67,357)	(66,195)	(71,715)	(67,250)	(72,680)	(69,250)	(71,250)	(73,250)
Surplus (Deficit)	211,815	206,364	371,311	251,488	447,232	256,128	314,389	314,902
Expenditures				(478,712)		(484,072)	(485,811)	(495,298)
Revenues				730,200		740,200	800,200	810,200

Town of Sundre
2019 to 2022 Four-Year Operating Budget

43 - Solid Waste

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	334,001	321,568	323,100	323,200	319,577	323,200	323,200	323,200
Expenses								
Salaries	(46,033)	(52,974)	(46,762)	(50,160)	(53,381)	(51,993)	(54,045)	(55,829)
Contracted Services	(123,840)	(198,054)	(119,823)	(118,100)	(142,562)	(122,600)	(127,100)	(131,600)
Materials & Supplies	(1,025)	(8,562)	(513)	(250)	(1,455)	(250)	(250)	(250)
Utilities	-	-	-	-	-	-	-	-
Transfers to Local Organizations	(35,559)	(46,354)	(94,587)	(48,000)	(69,417)	(50,000)	(52,000)	(54,000)
Surplus (Deficit)	127,544	15,624	61,415	106,690	52,762	98,357	89,805	81,521
Expenditures				(216,510)		(224,843)	(233,395)	(241,679)
Revenues				323,200		323,200	323,200	323,200

Town of Sundre
2019 to 2022 Four-Year Operating Budget

51 - FCSS

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	133,488	122,009	132,921	2,750	127,059	2,750	2,750	2,750
Expenses								
Salaries	-	-		-	-	-	-	-
Contracted Services	-	-		-	-	-	-	-
Materials & Supplies	(3,003)	(2,524)	(2,436)	(2,750)	(2,530)	(2,750)	(2,750)	(2,750)
Utilities	-	-		-	-	-	-	-
Transfer to Local Organizations	(163,255)	(152,255)	(163,255)	(32,770)	(157,299)	(32,770)	(32,770)	(32,770)
Surplus (Deficit)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)	(32,770)
Expenditures				(35,520)		(35,520)	(35,520)	(35,520)
Revenues				2,750		2,750	2,750	2,750

Town of Sundre
2019 to 2022 Four-Year Operating Budget

61 - Planning & Development

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	152,003	56,543	61,290	85,800	39,792	85,800	85,800	85,800
Expenses								
Salaries	(208,633)	(248,396)	(300,068)	(324,434)	(259,465)	(338,361)	(314,714)	(329,105)
Contracted Services	(68,657)	(142,750)	(148,789)	(173,066)	(17,059)	(69,100)	(69,100)	(69,100)
Materials & Supplies	(5,258)	(29,328)	(14,078)	(21,620)	(6,967)	(21,620)	(21,620)	(21,620)
Utilities	-	-	-	-	-	-	-	-
Surplus (Deficit)	(130,545)	(363,931)	(401,645)	(433,320)	(243,699)	(343,281)	(319,634)	(334,025)
Expenditures				(519,120)		(429,081)	(405,434)	(419,825)
Revenues				85,800		85,800	85,800	85,800

Town of Sundre
2019 to 2022 Four-Year Operating Budget

63 - Economic Development

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	70,359	36,429	82,701	39,750	67,990	39,750	40,000	40,000
Expenses								
Salaries	(168,305)	(195,300)	(161,199)	(171,335)	(162,956)	(175,579)	(187,288)	(193,659)
Contracted Services	(15,540)	(9,106)	(7,475)	(16,000)	(7,527)	(18,000)	(11,000)	(11,000)
Materials & Supplies	(91,530)	(91,095)	(123,305)	(91,475)	(133,426)	(85,375)	(92,355)	(89,280)
Utilities	-	-	-	-	-	-	-	-
Transfers to Local Organizations	(24,739)	(43,600)	(42,790)	(42,500)	(10,000)	(11,000)	(11,000)	(11,000)
Surplus (Deficit)	(229,755)	(302,672)	(252,068)	(281,560)	(245,919)	(250,204)	(261,643)	(264,939)
Expenditures				(321,310)		(289,954)	(301,643)	(304,939)
Revenues				39,750		39,750	40,000	40,000

Town of Sundre
2019 to 2022 Four-Year Operating Budget

75 - Library

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	195,203	177,786	186,340	-	167,660	-	-	-
Expenses								
Salaries	(141,056)	(139,967)	(131,047)	-	(121,966)	-	-	-
Contracted Services	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Transfers to Local Organizations	(181,308)	(164,705)	(182,808)	(128,001)	(175,661)	(129,001)	(130,001)	(133,625)
Surplus (Deficit)	(127,161)	(126,886)	(127,515)	(128,001)	(129,967)	(129,001)	(130,001)	(133,625)
Expenditures				(128,001)		(129,001)	(130,001)	(133,625)
Revenues				-		-	-	-

Town of Sundre
2019 to 2022 Four-Year Operating Budget

77 - Sundre Community Centre

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	107,848	123,295	112,375	115,800	88,231	117,845	119,941	122,090
Expenses								
Salaries	(54,867)	(56,736)	(53,356)	(56,654)	(43,393)	(59,486)	(59,406)	(62,456)
Contracted Services	(8,302)	(9,000)	(3,253)	(9,500)	(4,827)	(9,738)	(9,981)	(10,230)
Materials & Supplies	(42,615)	(54,138)	(41,574)	(42,050)	(40,605)	(42,124)	(48,692)	(48,815)
Utilities	(43,195)	(43,090)	(44,552)	(43,591)	(40,012)	(44,451)	(45,330)	(46,380)
Surplus (Deficit)	(41,131)	(39,669)	(30,360)	(35,996)	(40,606)	(37,953)	(43,467)	(45,792)
Expenditures				(151,796)		(155,798)	(163,408)	(167,881)
Revenues				115,800		117,845	119,941	122,090

Town of Sundre
2019 to 2022 Four-Year Operating Budget

80 - Arena

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	258,066	247,276	220,336	237,500	173,238	240,500	243,570	246,612
Expenses								
Salaries	(203,648)	(238,867)	(217,130)	(211,549)	(207,774)	(222,735)	(229,244)	(241,362)
Contracted Services	(37,183)	(42,644)	(18,881)	(20,770)	(35,691)	(43,289)	(21,971)	(22,520)
Materials & Supplies	(85,592)	(82,747)	(67,799)	(91,497)	(73,186)	(91,052)	(91,302)	(94,941)
Utilities	(54,995)	(50,020)	(54,940)	(50,917)	(33,786)	(52,190)	(53,495)	(54,832)
Surplus (Deficit)	(123,352)	(167,002)	(138,414)	(137,233)	(177,199)	(168,766)	(152,442)	(167,044)
Expenditures				(374,733)		(409,266)	(396,012)	(413,656)
Revenues				237,500		240,500	243,570	246,612

Town of Sundre
2019 to 2022 Four-Year Operating Budget

82 - Greenwood Campground

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	51,125	33,843	48,925	54,700	43,023	56,068	57,469	58,906
Expenses								
Salaries	(26,671)	(28,089)	(27,085)	(27,389)	(25,676)	(28,731)	(29,126)	(30,550)
Contracted Services	(33,216)	(26,722)	(25,224)	(33,770)	(23,222)	(34,614)	(35,480)	(36,367)
Materials & Supplies	(10,369)	(12,164)	(10,016)	(25,340)	(11,413)	(20,025)	(20,269)	(20,594)
Utilities	(7,949)	(7,250)	(8,836)	(7,283)	(7,409)	(7,465)	(7,652)	(7,843)
Surplus (Deficit)	(27,080)	(40,382)	(22,236)	(39,082)	(24,697)	(34,768)	(35,057)	(36,447)
Expenditures				(93,782)		(90,835)	(92,527)	(95,353)
Revenues				54,700		56,068	57,469	58,906

Town of Sundre
2019 to 2022 Four-Year Operating Budget

84 - Parks

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	10,157	1,250	68,149	72,050	85,091	72,145	72,242	72,342
Expenses								
Salaries	(153,653)	(176,039)	(162,020)	(152,771)	(146,242)	(157,289)	(167,446)	(176,254)
Contracted Services	(86,168)	(87,821)	(5,217)	(10,800)	(8,021)	(11,070)	(11,347)	(11,630)
Materials & Supplies	(41,554)	(40,146)	(38,609)	(59,975)	(34,388)	(61,196)	(62,144)	(63,620)
Utilities	-	-	-	-		-	-	-
Surplus (Deficit)	(271,218)	(302,756)	(137,697)	(151,496)	(103,560)	(157,410)	(168,694)	(179,162)
Expenditures				(223,546)		(229,555)	(240,937)	(251,504)
Revenues				72,050		72,145	72,242	72,342

Town of Sundre
2019 to 2022 Four-Year Operating Budget

85 - Recreation & Culture

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	311,474	138,817	225,551	207,043	238,984	207,043	207,043	207,043
Expenses								
Salaries	-	-		-	-	-	-	-
Contracted Services	-	-		-	-	-	-	-
Materials & Supplies	-	-		-	-	-	-	-
Utilities	-	-		-	-	-	-	-
Transfers to Local Organizations	(264,677)	(193,601)	(278,481)	(275,924)	(286,461)	(275,924)	(275,924)	(275,924)
Surplus (Deficit)	46,797	(54,784)	(52,930)	(68,881)	(47,477)	(68,881)	(68,881)	(68,881)
Expenditures				(275,924)		(275,924)	(275,924)	(275,924)
Revenues				207,043		207,043	207,043	207,043

Town of Sundre
2019 to 2022 Four-Year Operating Budget

86 - Community Services

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	53,714	56,298	83,624	81,700	78,060	81,700	81,700	81,700
Expenses								
Salaries	(82,520)	(93,413)	(81,476)	(83,877)	(88,763)	(87,508)	(89,890)	(93,473)
Contracted Services	(7,840)	(17,325)	(6,619)	(7,000)	(5,871)	(7,175)	(7,354)	(7,538)
Materials & Supplies	(28,255)	(21,225)	(41,670)	(47,600)	(23,918)	(57,488)	(48,385)	(47,792)
Utilities	-	-	-	-	-	-	-	-
Transfers to Local Organizations	(25,103)	(22,000)	(67,519)	(69,500)	(43,376)	(52,000)	(52,000)	(52,000)
Surplus (Deficit)	(90,004)	(97,665)	(113,660)	(126,277)	(83,868)	(122,470)	(115,929)	(119,103)
Expenditures				(207,977)		(204,170)	(197,629)	(200,803)
Revenues				81,700		81,700	81,700	81,700

Town of Sundre
2019 to 2022 Four-Year Operating Budget

87 - Trails

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	25,536	23,313	26,350	25,000	25,000	25,000	25,000	25,000
Expenses								
Salaries	(31,302)	(35,703)	(34,973)	(32,830)	(32,997)	(34,795)	(42,914)	(45,449)
Contracted Services	(9,530)	(12,055)	(495)	(5,000)	-	(5,000)	(5,000)	(5,000)
Materials & Supplies	(4,275)	(5,615)	(5,754)	(14,880)	(4,976)	(10,968)	(11,059)	(11,151)
Utilities	-	-		-	-	-	-	-
Surplus (Deficit)	(19,571)	(30,060)	(14,872)	(27,710)	(12,973)	(25,763)	(33,973)	(36,600)
Expenditures				(52,710)		(50,763)	(58,973)	(61,600)
Revenues				25,000		25,000	25,000	25,000

Town of Sundre
2019 to 2022 Four-Year Operating Budget

89 - Outdoor Recreation

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	20,763	20,422	36,563	36,300	35,168	36,300	36,300	36,300
Expenses								
Salaries	(69,595)	(69,319)	(67,575)	(68,729)	(48,572)	(72,070)	(71,369)	(74,811)
Contracted Services	(3,652)	(4,850)	(2,563)	(2,500)	(815)	(2,563)	(2,627)	(2,692)
Materials & Supplies	(3,899)	(3,524)	(2,937)	(14,600)	(2,698)	(20,665)	(14,732)	(14,800)
Utilities	-	-	-	(840)	-	(861)	(883)	(905)
Surplus (Deficit)	(56,383)	(57,271)	(36,512)	(50,369)	(16,917)	(59,858)	(53,310)	(56,908)
Expenditures				(86,669)		(96,158)	(89,610)	(93,208)
Revenues				36,300		36,300	36,300	36,300

Town of Sundre
2019 to 2022 Four-Year Operating Budget

91 - Gas

	2018		2019		2020		2021	2022
	Actual	Budget	Actual	Budget	Actual (Est.)	Budget	Budget	Budget
Revenues	1,299,676	1,309,096	1,394,349	1,391,750	1,435,850	1,421,750	1,451,750	1,481,750
Expenses								
Salaries	(288,937)	(312,469)	(303,498)	(295,050)	(317,105)	(309,606)	(337,390)	(412,468)
Contracted Services	(150,353)	(131,978)	(121,474)	(119,250)	(118,708)	(128,375)	(128,963)	(142,537)
Materials & Supplies	(544,034)	(695,188)	(629,920)	(694,306)	(683,428)	(720,053)	(698,089)	(718,820)
Utilities	(27,787)	(18,334)	(30,564)	(30,000)	(35,499)	(30,200)	(30,400)	(30,600)
Surplus (Deficit)	288,565	151,127	308,893	253,144	281,110	233,516	256,909	177,325
Expenditures				(1,138,606)		(1,188,234)	(1,194,842)	(1,304,425)
Revenues				1,391,750		1,421,750	1,451,750	1,481,750

Town of Sundre
2021 - 2030 Capital Plan

2021	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
Opening Balance / Funds Available		**4,950,000**	**1,185**	**682,774**	**-**	**488,910**	**738,122**	**310,000**	**240,000**	**-**	**-**
Additions per Operating Budget		**470,000**	**100,000**	**100,000**	**-**	**455,000**	**115,000**	**600,000**	**100,000**	**-**	**-**
Replace Unit No. 139 (changed from unit 110)	40,000			(40,000)							
upgrade Council Chambers IT (incl. broadcasting meetings)	40,000		(40,000)								
Main Lift Station controls	25,000					(25,000)					
Gas Department pipe storage	16,200					(16,200)					
2021 Totals / Remaining Balances	**121,200**	**5,420,000**	**61,185**	**742,774**	**-**	**902,710**	**853,122**	**910,000**	**340,000**	**-**	**-**

Town of Sundre
2021 - 2030 Capital Plan

2022	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
Opening Balance / Funds Available		**5,420,000**	**61,185**	**742,774**	**-**	**902,710**	**853,122**	**910,000**	**340,000**	**-**	**-**
Additions per Operating Budget		**645,000**	**100,000**	**100,000**	**-**	**455,000**	**115,000**	**-**	**100,000**	**-**	**-**
Trail Signage	11,600								(11,600)		
Berm System Flood Control - Mail Lift Station	35,000		(35,000)								
Gas Piping Change Outs (1st Ave NE)	50,000					(50,000)					
replace Community Centre gym floor	70,000			(70,000)							
2010 Chev 2500 Command Truck Unit 550	50,000						(25,000)				(25,000)
2001 Superior Pumper Unit 521 Replacement (moved from 2021)	1,300,000						(925,000)				(375,000)
Highway 27 Water & Wastewater Upgrades	350,000					(350,000)					
2022 Totals / Remaining Balances	**1,866,600**	**6,065,000**	**126,185**	**772,774**	**-**	**957,710**	**18,122**	**910,000**	**428,400**	**-**	**(400,000)**

Town of Sundre
2021 - 2030 Capital Plan

2023	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
Opening Balance / Funds Available		**6,065,000**	**126,185**	**772,774**	**-**	**957,710**	**18,122**	**910,000**	**428,400**	**-**	**-**
Additions per Operating Budget		**580,000**	**100,000**	**100,000**	**-**	**455,000**	**115,000**	**-**	**100,000**	**-**	**-**
build permenant outdoor rink / multi-use space	300,000								(300,000)		
Blue, Green, Black Bin Replacements (moved from 2023)	40,000					(40,000)					
Lift Station No. 5 Upgrades	1,000,000					(100,000)		(900,000)			
Replace Playground Equipment	50,000								(50,000)		
replace unit 110	40,000			(40,000)							
2008 Chev C5500 Duramax 4x4 Unit 530	50,000						(25,000)				(25,000)
RMO Gas Piping Change (moved from 2021)	208,000					(208,000)					
2023 Totals / Reamining Balances	**1,688,000**	**6,645,000**	**226,185**	**832,774**	**-**	**1,064,710**	**108,122**	**10,000**	**178,400**	**-**	**(25,000)**

Town of Sundre
2021 - 2030 Capital Plan

2024	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
Opening Balance / Funds Available		**6,645,000**	**226,185**	**832,774**	**-**	**1,064,710**	**108,122**	**10,000**	**178,400**	**-**	**-**
Additions per Operating Budget		**580,000**	**100,000**	**100,000**	**-**	**455,000**	**115,000**	**-**	**100,000**	**-**	**-**
Trail Signage	15,000								(15,000)		
East End Sign Project	50,000		(50,000)								
Replace Police Interceptor Unit No. 150	75,000			(75,000)							
2009 Freightliner Unit 560 (100% MVC)	100,000										(100,000)
Rhino Side X Side - Unit #591	30,000						(15,000)				(15,000)
arena compressor overhall and valve replacement	25,000			(25,000)							
arena dehumidifier	50,000			(50,000)							
Water Treatment Plant software upgrade (moved from 2021)	20,000					(20,000)					
Red Deer River Boat Launch	226,380									(226,380)	
2024 Totals / Reamining Balances	**591,380**	**7,225,000**	**276,185**	**782,774**	**-**	**1,499,710**	**208,122**	**10,000**	**263,400**	**(226,380)**	**(115,000)**

Town of Sundre
2021 - 2030 Capital Plan

	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
2025											
Opening Balance / Funds Available		**7,225,000**	**276,185**	**782,774**	**-**	**1,499,710**	**208,122**	**10,000**	**263,400**	**-**	**-**
Additions per Operating Budget		**580,000**	**100,000**	**100,000**	**-**	**455,000**	**115,000**	**-**	**-**	**-**	**-**
arena compressor overhall and valve replacement	25,000			(25,000)							
Replace Golf Cart	5,000			(5,000)							
Replace Lawn Mower Unit No. 1162	65,000			(65,000)							
Replace Unit No. 149	40,000			(40,000)							
Replace Sweeper Unit No. 1138	300,000			(300,000)							
2025 Totals / Reamining Balances	**435,000**	**7,805,000**	**376,185**	**447,774**	**-**	**1,954,710**	**323,122**	**10,000**	**263,400**	**-**	**-**

*** leave $4M
for 75% reason

Town of Sundre
2021 - 2030 Capital Plan

2026 to 2030

2026	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
Replace Unit No. 146											
Replace Unit No. 148											
install Noblefern playground equipment											
Dog Park											
Enhance Trail Connections											
Trail Signage											
Gas Piping Change Outs											
Underground Lift Station Upgrades											
Well Expansion or Upgrades											
road resurfacing (locations to be determined based on requirements)											
replace 3 Thermal Imaging Cameras											
replace Jaws of Life											
Rapid Response Unit #540 (100% MVC)											
replace benches, garbage receptacles											
re-surface tennis courts											
Community Centre full roof restoration											

Town of Sundre
2021 - 2030 Capital Plan

	Projected Cost	Debenture Borrowings (maintain $4M)	RSA Muni - New	RSA Muni - Life	RSA Util - New	RSA Util - Life	RSA Fire	MSI - Capital Funding	Gas Tax Grant	Other Funding TBD	MVC Fire
2027											
Project No. 1-10 Centre St. Hwy 27 to Greenwood PH II											
Project 1-10 Centre St East to Bridge											
Planning for new Protective Services Bldg											
Replace Unit No. 151											
Replace Unit No. 152											
2012 Compressor & 12 SCBA (1504)											
Replace Unit No. 1125											
Replace Unit No. 1139											
2028											
Replace Unit No. 153											
mini-excavator for Operations											
replace way-finding signage											
2029											
replace unit 155											
replace loader											
replace CS tractor											
2030											
New Sportsplex											
replace backhoe											
replace unit 155											
replace loader w/ snow blower attachments											
replace unit 133 (sander truck)											
replace unit 145 (light duty / flagging unit)											
arena compressor overhall and valve replacement											
replace ice resurfacer											

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**December 7, 2020**
SUBJECT	**2021 Annual Cost of Living Allowance (COLA) Adjustment**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**8.2**

BACKGROUND/PROPOSAL:
See Report to Council for further details

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:
See Report to Council for further details

ALIGNMENT WITH STRATEGIC PLAN
Town of Sundre Strategic Plan Priority 1. Sustainable Governance
1.1 Improve communication and transparency with our stakeholders.
4. Financial Stability

ADMINISTRATION RECOMMENDATIONS:
That Council approves a COLA adjustment of 1.10% to be applied to the established salary grid.

MOTION:
That the Town of Sundre Council approves a Cost of Living Allowance adjustment of 1.10% to be applied to the 2021 approved salary grid, effective January 1, 2021.

OR

That the Town of Sundre Council approves a Cost of Living Allowance adjustment of _____% to be applied to the 2021 approved salary grid, effective January 1, 2021.

Attachment: COLA Report to Council

Date Reviewed: December 02, 2020	CAO:

REPORT TO COUNCIL

COUNCIL DATE: **December 7, 2020**

SUBJECT: **2021 Annual Cost of Living Allowance (COLA) Adjustment**

ORIGINATING DEPARTMENT: **Corporate Services**

AGENDA ITEM: **8.2a**

BACKGROUND/PROPOSAL:

Town of Sundre Policy C-030 *Compensation* states as its purpose "will provide fair and adequate overall compensation to all staff …". Section 1.2 of the guidelines contained in the policy states:

> "Increases in wages or salaries are determined by the Employer. An annual cost of living allowance (COLA) may be provided to all employees, and is based on the National Consumer Price Index (CPI)."

As the policy states in the guidelines, any COLA adjustment is at the discretion of Council. In previous years, the COLA adjustment did not always follow a standard determination method and varied widely based on what reported month was considered or other factors. In determining the 2018 COLA adjustment, administration recommended using the October Consumer Price Index for Alberta All-Items and the prescribed rate should be the one adopted to ensure a fair, consistent and verifiable calculation every year. This recommendation has been more closely adhered to in recent years.

Consumer Price Index – Alberta All-Items

	2014	2015	2016	2017	2018	2019
October	2.40%	1.43%	0.50%	1.32%	2.80%	1.60%

*information calculated from www.inflationcalculator.ca and Statistics Canada

Town of Sundre – Annual COLA Adjustment

	2015	2016	2017	2018	2019	2020
COLA Adjustment	2.60%	2.60%	0.00%	1.32%	2.75%	1.60%

Please note that the COLA adjustment for the year is based on the previous year's CPI.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Per the Statistics Canada website, the Alberta All-Item CPI rate from October 2019 to October 2020 is 1.10%. Further amendments to the recommended COLA adjustment by increments of 0.10% would result in an approximate incremental $3,200 corresponding change in costs.

Administration recommends Council continue to utilize the same month to determine the annual COLA and that month should be October. The October over October CPI adjustment is published by Statistics Canada in November of each year. This gives Council the month of December to approve the following year's COLA adjustment. Staff will receive any COLA adjustment with their first pay in January of each year.

While it is recognized that the pandemic has made it a difficult year for a number of organizations and employees, the October CPI as presented represents an increase in living expenses experienced during 2020 that have already affected Town employees. Choosing to approve a COLA below the identified CPI would create a situation where wages are not keeping up with inflation and a future, more significant, adjustment would be needed to catch up. In addition, Town staff have worked diligently throughout the beginning of the current four-year budget cycle to maintain the overall operating budget increase at or below the identified CPI while still maintaining a high level of service. The entire budgeting cycle incorporates an estimation for increases to wages based on varying factors, including inflation, and approving the proposed 1.10% COLA would remain within the budget estimations presented for 2021.

ALIGNMENT WITH STRATEGIC PRIORITIES:

1. Sustainable Governance
4. Financial Stability

ADMINISTRATION RECOMMENDATIONS:

Council approves a COLA adjustment of 1.10% to be applied to the established salary grid.

COSTS/SOURCE OF FUNDING:

The cost of an estimated COLA adjustment has been reflected in the 2021 operating budget

ALTERNATIVE ACTIONS:

Council can choose to provide a COLA adjustment, which can range from 0.00% to a rate Council believes is appropriate for the staff.

ATTACHMENTS:

Excerpt from Statistics Canada website, indicating the October 2019 CPI Alberta All-Item rate

Statistics Canada Statistique Canada

8.2b

Home > Data > Add/Remove data

Add/Remove data

Consumer Price Index by geography, all-items, monthly, percentage change, not seasonally adjusted, Canada, provinces, Whitehorse, Yellowknife and Iqaluit [1, 2, 3]

Frequency: Monthly

Table: 18-10-0004-02

Help

Geography: Canada, Province or territory, Census subdivision, Census metropolitan area, Census metropolitan area part

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Geography	Products and product groups[3, 4]	October 2019	September 2020	October 2020	September 2020 to October 2020	October 2019 to October 2020
Canada(map)		2002=100			Percentage change	
	All-items	136.6	136.9	137.5	0.4	0.7
Alberta(map)	All-items	143.6	145.0	145.2	0.1	1.1

How to cite: Statistics Canada. Table 18-10-0004-02 Consumer Price Index by geography, all-items, monthly, percentage change, not seasonally adjusted, Canada, provinces, Whitehorse, Yellowknife and Iqaluit

DOI: https://doi.org/10.25318/1810000401-eng

Related information

▶ Source (Surveys and statistical programs)

▶ Related products

▶ Subjects and keywords

REQUEST FOR DECISION

COUNCIL DATE	**December 7, 2020**
SUBJECT	**MVSH Life Lease taxation**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**8.3**

BACKGROUND/PROPOSAL:

In January 2020, a communication was sent from Administration to Mountain View Seniors Housing (MVSH) in regards to the taxation of Life Leases. Subsequently, a communication was received from Mr. Bruce Beattie, Board Chair for MVSH, requesting Council consider the exemption of the Life Lease suites from Town of Sundre property taxes.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Please see attached Report to Council and subsequent communication from January 2020. In addition, The Town of Olds has received a similar request and has denied the exemption.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Sustainable Governance

Goal 1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends Council decline the request for exemption and direct Administration to communicate the decision to Mountain View Seniors Housing.

MOTION:

That the Town of Sundre Council decline the request for exemption and direct Administration to communicate the decision to Mountain View Seniors Housing.

OR

That the Town of Sundre Council direct Administration to draft a bylaw pertaining to the exemption of MVSH Life Leases for the purposes of taxation.

Date Reviewed: December 3. 2020 CAO: Linda Nelson

August 10, 2020

Mayor Terry Leslie and Council Members
Town of Sundre, PO Box 420
Sundre, AB, T0M1X0

8.3a

Subject – Taxation Exemption Request – Roll No. 2399000 for Mountain View Seniors' Housing (MVSH) Life Lease Suites in Sundre
Sent by email to terry.l@sundre.com and linda.n@sundre.com

Dear Mayor Terry Leslie and Council Members:

This letter is to request, on behalf of the Board of MVSH, consideration for exemption from Town of Sundre property taxes for the 18 MVSH Life Lease suites which form part of our Sundre Seniors Supportive Living Facility.

MVSH is a Not for Profit Organization (NPO) and a Registered Charity. The services we provide for our seniors are partly supported through Municipal Requisitions for the Lodge as well as the Lodge Assistance Program from the Province of Alberta. The entire Sundre Lodge site is exempt from property taxes, except for the Life Lease suites. Many of the Life Lease residents are also on fixed, low incomes as are 83 percent of the Lodge residents who receive housing subsidies.

We acknowledge and appreciate the support we already receive from the Town of Sundre as a stakeholder Municipality in recognition of our shared mandate to provide quality Seniors' Housing in the Communities served by MVSH. These facilities give local residents an affordable option to remain in their community as they age. The new Sundre Lodge, including Life Lease units for independent living, has been a positive investment by MVSH to meet that mandate. It continues to provide significant benefits for Sundre Seniors, but also for Seniors in the whole of Mountain View County.

MVSH is making this request on behalf of the Seniors who reside in our Sundre Life Lease suites. Please don't hesitate to contact me if further information is required.

Sincerely,

Bruce Beattie, Board Chair
Mountain View Seniors' Housing
bruce.beattie@mvsh.ca
www.mvsh.ca

cc MVSH Board Directors
MVSH CAO Sam Smalldon

TOWN OF SUNDRE

REPORT TO COUNCIL

COUNCIL DATE:	**January 20, 2020**
SUBJECT:	**MVSH Life Lease taxation**
ORIGINATING DEPARTMENT:	**Corporate Services**
AGENDA ITEM:	**8.1**

BACKGROUND/PROPOSAL:

A communication was received from Mr. Sam Smalldon, Chief Administrative Officer for Mountain View Seniors Housing (MVSH) requesting Council reconsider the taxation of the Life Lease suites as it is a burden to the senior residents.

In order to properly address Mr. Smalldon's concerns, Administration contacted the Assessment Services Branch of Municipal Affairs to obtain an opinion on the Town's current practices.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Municipal Affairs' email response included the following points

- Life Lease units are assessable and fully taxable
- Units should be assessed at market value, similar to condominium units, as they are not a part of the "care" operations related to health services
- Legislation requires all residential units be assessed as fee simple property MRAT 2018 Section 5(b)
- Council does have the authority under MGA Section 364(2) to declare by bylaw an exemption status
- Council should be mindful that when tax exemptions are given, that portion of the tax will be redistributed over the remaining taxpayers

In the letter, MVSH also referenced a 2016 request and other municipalities not assessing these types of units.

- Administration contacted the Town of Olds
  - Confirmed they classify the whole facility, including life-leases, as "nursing home" (non-taxable) but did not readily know the justifications for the decision.
- 2016 request from MVSH
  - MVSH acknowledged the requirement to pay future property taxes on units
  - MVSH acknowledged the proper assessment process was followed by the Town
  - The request for tax relief was solely based on units being incomplete and unoccupied

- Council gave a $10,000 grant to MVSH for use in the construction of a park area in lieu of the tax relief request

Currently, Administration is only requesting a decision from Council on the response letter to be sent to Mountain View Seniors Housing. However, should Council wish to consider alternative actions or should MVSH submit a follow-up request, Administration would like to provide Council with some further insights.

- The current taxation provides consistent treatment as those seniors who don't live in Life Leases
- A consideration has historically been applied by our Assessor to only categorize occupied Life-Lease units as taxable
- MVSH has the option to pass the taxation amounts on to Life Lease residents or absorb those costs as part of their annual budget
- Council's alternatives for future requests include
    - Support the existing taxation status
    - Direct MVSH to submit a request each year, to waive a portion or all of the taxes levied. Such a waiver may be for the municipal portion only or also include the requisition components. Such requests would be considered on a case by case basis.
    - Declare, by bylaw, exempt status as per Section 364(2) of the MGA

ALIGNMENT WITH STRATEGIC PRIORITIES:

Strategic Priority 1. Sustainable Governance

Goal 1.1 Improve communication and transparency with our stakeholders.

ADMINISTRATION RECOMMENDATIONS:

Administration recommends Council approve the draft letter of response to Mountain View Seniors Housing for release.

COSTS/SOURCE OF FUNDING:

N/A

ATTACHMENTS:

Draft Letter of Response to Mountain View Seniors Housing

TOWN OF SUNDRE
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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

January 21, 2020

Sam Smalldon
sam.smalldon@mvsh.ca
Chief Administrative Officer
Mountain View Seniors' Housing

Dear Mr. Smalldon:

RE: Taxation Notices – Roll No. 2399000 for MVSH Sundre Life Lease

Thank you for your letter dated December 5, 2019 regarding the taxation of the 18 life lease suites in the Sundre Seniors' Supportive Living Facility.

Based on the contents of your letter, Town of Sundre Administration contacted Alberta Municipal Affairs regarding the taxation of the life lease properties. According to Municipal Affairs, Life-lease housing units are assessable and fully taxable, which is consistent with our current practice. The decision by Municipal Affairs outlines that the units should be individually assessed at market value, similar to condominium units, and as they are not part of the "care" operations related to health services there is nothing in the legislation that allows an exemption for these units on that basis. As well, legislation requires that all residential property units be assessed as fee simple property (Matters Relating to Assessment and Taxation Regulation (MRAT), 2018 Section 5(b).

In regards to the appeal process, Mountain View Seniors Housing is subject to the same appeal rights as any other property owner within the Town of Sundre. Only the current assessed value of a property may be appealed and appeals cannot be made in regards to a taxation amount, exemption status, or prior year assessments. You may submit an informal appeal of the valuation by contacting the Town of Sundre Assessor or you may submit a formal appeal complaint in accordance with legislation. Both informal and formal appeals would be based on the current year assessment notices and must be filed no later than 60 days after the date on the notice.

Town of Sundre Council does have the authority to waive the taxes levied on a property, however that request cannot be submitted until the 2020 Tax Notices and Assessment have been sent out. In addition, Council may decide to provide an exemption under section 364(2) of the *Municipal Government Act* (MGA), which requires a formal request and would apply to the taxation process after the bylaw comes into force.

Should you wish to make a request of Council, please contact Linda Nelson and provide the specific nature of the request and any presentation documentation in advance.

Sincerely,

Chris Albert, CPA, CGA
Director of Corporate Services

Cc: Linda Nelson, CAO

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**December 7, 2020**
SUBJECT	**Greenwood Neighbourhood Place – Stabilizing Funding Agreement**
ORIGINATING DEPARTMENT	**Corporate Services**
AGENDA ITEM	**8.4**

BACKGROUND/PROPOSAL:

The Town of Sundre has had a request to provide temporary funding to Greenwood Neighbourhood Place to ensure that programs vital to our community, that benefit the citizens of Sundre and surrounding area are able to continue.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Discussion to take place at Council meeting.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 3. Community Well-being

ADMINISTRATION RECOMMENDATIONS:

MOTION:

That Council approve Temporary Funding to Greenwood Neighborhood Place in the amount of $30,000.00 per year for a three year period, through a Memorandum of Agreement, and that the Mayor and Chief Administrative Officer be authorized to sign the agreement on behalf of the Town.

Date Reviewed: December 02, 2020	CAO: Amida Nelson

TOWN OF SUNDRE

REQUEST FOR DECISION

COUNCIL DATE	**December 7, 2020**
SUBJECT	**Correspondence**
ORIGINATING DEPARTMENT	**Legislative Services**
AGENDA ITEM	**12**

BACKGROUND/PROPOSAL:

Correspondence received by, and/or sent by Legislative Services during the period of November 24 to December 4, 2020.

ADMINISTRATION RECOMMENDATIONS:

That Council accept the attached correspondence as information.

MOTION:

12.1 That the Town of Sundre Council accept the 2020 Audit Plan as information.

12.2 That the Town of Sundre Council accept the letters of appointment to the ISDAB for Mr. Mike Beukeboom and Ms. Shelley Kohut as information.

12.3 That the Town of Sundre Council accept the letter to Mountain View County as information.

12.4 That the Town of Sundre Council accept the letter to the Chair of AUMA's Safe and Healthy Communities Committee as information.

ATTACHMENTS:

Copies of 12.1; 12.2; 12.3; 12.4

Date Reviewed December 2, 2020	CAO: Linda Nelson

Audit plan for Town of Sundre for the year ending December 31, 2020

For presentation to the Mayor and Town Council

pwc

A message from Angela Loo

On behalf of our team, we hope that you, your loved ones, and your colleagues are all safe and well. The ongoing safety and well-being of our clients, staff, and communities remains our number one priority.

In these times of uncertainty and change, we also remain committed to delivering the highest level of service and audit quality to the Town of Sundre. This means working differently - and we are excited to share how we are reimaging your audit experience through an approach that is people-led and technology-powered.

This report has been prepared based on meetings with management, consideration to the operating environment, and our risk assessment procedures. Our audit approach will remain responsive to the Town's environment and any significant changes to this audit plan will be shared with the Mayor and Town Council.

Discussion of our audit plan helps to ensure our team understands your concerns and together we agree on mutual needs and expectations. The information included within this report also allows you to understand the judgments we have made in planning and scoping our audit procedures. We will continue to engage in candid discussions with you to deliver a high-quality audit and independent point of view. We welcome your feedback throughout the audit.

We value your feedback and would be glad to meet with you at any time to address questions and discuss any other matters of interest. Please do not hesitate to contact me at 403 509 6609 or angela.y.loo@pwc.com

PricewaterhouseCoopers LLP

Angela Loo, CPA, CA
Partner
Assurance

> In these times of uncertainty and change, we remain committed to delivering the highest level of service and audit quality to The Town of Sundre

Angela Loo
Partner

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

It's tomorrow's audit, today.

People powered by technology

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Planning the audit

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Key matters for discussion

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Appendices

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People powered by technology

Our teams are hand picked to achieve the right balance of relevant experience, industry knowledge, specialist expertise and cultural fit.

People supported by smart market-leading technologies, enabling efficient, flexible and insightful collaboration with clients.

People powered by technology

Your client service team

We are pleased to have Angela Loo as your Engagement Leader and Jasmine Kwong as your Engagement Manager. Your PwC team continue to bring a collaborative audit approach built on strong relationships, trusted advice, detailed knowledge of the Town of Sundre and the broader public sector industry. This experience is leveraged where and when it matters to you.

Angela Loo
Engagement Partner
angela.y.loo@pwc.com
403 509 6609

Jasmine Kwong
Engagement Manager
jasmine.kwong@pwc.com
403 509 7473

People powered by technology

Tomorrow's private company audit, today

PwC Canada is committed to building a better private company audit resulting in increased audit quality, time savings, and value-added insights through the following principles:

Simplification

Simplify and streamline audit documentation leading to significant time savings.

Automation

Automating routine audit tasks with the use of key technologies, applications, and customized innovations.

Standardization

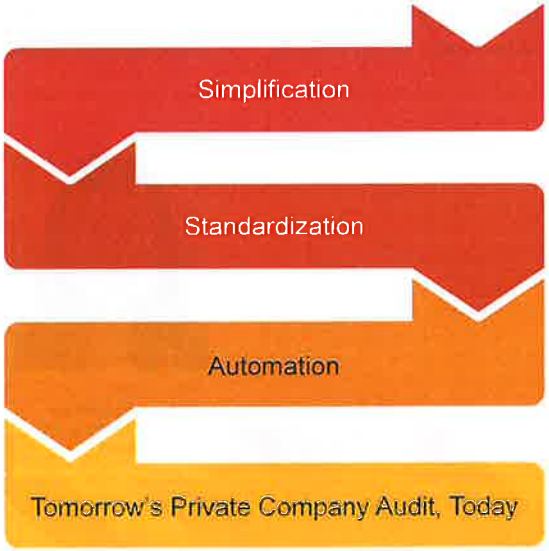
Higher levels of standardization enhances efficiency and quality.

We're making big investments in our people and technology to further enhance the quality, efficiency and consistency of your audit. Our technology and methodology are intertwined.

Our powerful combination of upskilled people and leading tools will deliver value from start to finish.

We are understanding your business in a brand new light. Tomorrow's private company audit is here, today.

Watch now: We're delivering Tomorrow's Audit, Today



People powered by technology

Our key technologies

Aura
Our global ERP system driving global quality and consistency

View the video

Halo
Award-winning data auditing tool designed to test information reliability

View the video

Connect
A collaborative workflow tool allowing fast, secure information sharing

View the video

Datasnipper
Streamlines and automates audit documentation

Phoenix
Communicating with our Acceleration Center teams

PwC's Confirmation System
Confirmations securely managed end-to-end

We're making big investments in people and technology to further enhance the quality of your audit and make it more efficient, more consistent, and less burdensome. Our technology and methodology are intertwined. Our powerful combination of digitally savvy people and leading tools will save you time from start to finish.

Watch now:
We're delivering Tomorrow's Audit, Today

Planning the audit

We design a tailored testing plan for each scoped-in balance, optimizing between tests of detail, controls testing, validation of judgments and data techniques.

Aura, our single instance software, ensures work gets done one way—the right way—consistently and efficiently, both globally and locally. It is used by over 100,000 auditors worldwide on every PwC audit.

Planning the audit

Significant risks

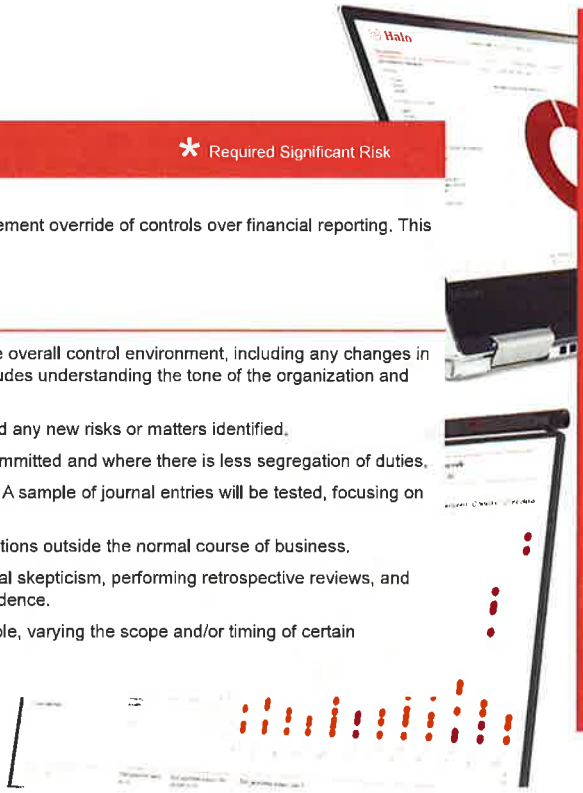
Management override of controls

* Required Significant Risk

Risk identification
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.

Audit response

- Understand management's assessment of fraud risk and the overall control environment, including any changes in the design or operation of controls during the year. This includes understanding the tone of the organization and relevant controls in place.
- Perform regular discussions with management to understand any new risks or matters identified.
- Focus detailed audit work on areas where fraud could be committed and where there is less segregation of duties.
- Obtain a list of journal entries and confirm its completeness. A sample of journal entries will be tested, focusing on riskier journals and periods.
- Evaluate business rationale of significant or unusual transactions outside the normal course of business.
- Review accounting estimates for biases applying professional skepticism, performing retrospective reviews, and corroborate management's explanations with supporting evidence.
- Perform unpredictable testing of certain balances; for example, varying the scope and/or timing of certain procedures.



Halo for Journals

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

Visualisations highlight patterns and potentially higher risk transactions instantly, enabling deeper understanding of your business, supporting more relevant conversations and delivering insight.

Watch now:
How Halo works

Planning the audit

Significant risks

Fraud risk in revenue recognition

* Required Significant Risk

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

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 consider the risk of fraud in revenue recognition to be related to the occurrence assertion as it relates to fictitious revenue journal entries. We consider this risk to be relevant for the Town's material revenue streams, including net municipal taxes, user fees and sale of goods, government transfers for operating and government transfers for capital.

Audit response

- Understand the potential risks of fraud related to revenue recognition.
- Understand and evaluate the internal controls over revenue recognition.
- Obtain a high level of substantive evidence related to the specific risk of fraud in revenue recognition, with specific focus on the occurrence of revenue transactions as they related to fictitious journal entries. .
- Perform testing of journal entries related to revenue recognition.

Planning the audit

Impact of COVID-19 on the audit

Financial reporting and audit impact

We will perform incremental procedures due to the impact of COVID-19. We have outlined key areas of focus and our procedures for the Town of Sundre below:

Area of Focus	Description	Audit response
Going concern assessment / debt covenants	There may be significant impact on forecasted operating results and/or cash flow projections resulting from the impact of matters such as disruption to the operations of businesses and reduction in revenues due to temporary relief measures. Pressures on profitability and liquidity could negatively impact management's ability to access capital as well as its ability to be in compliance with financial and/or non-financial debt covenants, which could result in an acceleration of debt or restrictions on future borrowings.	• Obtain management's forecasts and key assumptions and consider the reasonableness of those assumptions • Review and challenge forecasts and sensitivity analysis prepared by management to ensure they are reflective of the current environment, including COVID-19 and measures taken to control it • Review debt covenants as well as management's assessment of possible breach of covenants • Assess The Town's ability to continue as a going concern under the applicable accounting standards
Disclosures in financial statements	Additional disclosures may be required regarding the effect of COVID-19 on your business within financial statements, based on ASNPO disclosure standards or outside the financial statements. Examples of affected disclosures could include risk factors, impairment of non-financial assets, impairment of financial assets, debt, liquidity, and subsequent events.	• In the context of procedures performed in other areas and our review of the financial statements, we will evaluate whether appropriate disclosures have been made in the financial statements to adequately reflect the impact of COVID-19 and measures taken to control it.

Planning the audit

Impact of COVID-19 on the audit

Financial reporting and audit impact

Area of focus	Description	PwC response
Impairment of tangible capital assets	As of December 31, 2019, Town of Sundre has tangible capital assets totalling $43 million. Under Section 3150, management is required to test for impairment whenever conditions indicate that a tangible capital asset is impaired. When an impairment is required, the net carrying amount of the tangible capital asset shall be written down to the asset's fair value or replacement cost.	• Assess management's impairment indicator analysis, and if necessary, obtain management's impairment assessment prepared on an annual basis and challenge assumptions, remaining skeptical of explanations and obtaining supporting evidence as necessary to ensure the analysis is reflective of the current environment, including COVID-19 and measures taken to control it. • If necessary, consider whether the impairment assessment analysis used is appropriate and check the related calculations, as applicable. • If necessary, discuss key assumptions underlying cash flow projections with management and understand whether they are achievable.
Internal control over financial reporting	When an organization's personnel are working remotely, it often means the design and operation of internal controls will either need to change or will no longer be as effective. These changes may occur at any time during the period and may also increase potential risk of fraud. Working remotely may also have necessitated changes to IT General Controls and/or other system changes that may create new IT risks. The increased use of remote access to your systems may have implications related to system capacity and cybersecurity as threat actors are targeting devices used for remote access into work. This could come in the form of ransomware or other malware attacks introduced through phishing campaigns.	• Perform walkthroughs to assess the design and implementation of all key controls, with particular focus on new or changed controls, as part of our planning procedures. If necessary, we will perform these walkthrough procedures via video-conferencing tools. • Evaluate changes to the IT environment, including any new IT risks and develop a response accordingly. • Consider any ongoing changes to controls and re-evaluate design and implementation. • Determine our planned controls reliance strategy for the audit (if any), as deemed appropriate.

Planning the audit

Materiality

$271,800

(2019 - $287,400)

$244,600

(2019 - $259,600)

$27,100

(2019 - $28,700)

Definitions

Overall materiality	Level at which we believe misstatements would reasonably influence users of the financial statements. Set at 3% of total revenues. Total revenues is considered the most appropriate benchmark for the Town of Sundre (based on the users of the financial statements). Note that preliminary materiality is calculated using 2020 proforma figures. Auditing standards require us to revisit materiality levels up to the point of signing our audit report. COVID-19 and related uncertainties pose unique challenges in anticipating our final materiality. We will monitor financial results throughout the year and will communicate if we expect our final materiality level to deviate significantly from this plan..
Performance materiality	To account for aggregation risk, we design the nature, timing and extent of our procedures at a lower level of materiality.
SUM de minimis	We will report all individual unadjusted misstatements, including disclosure exceptions, above this level to the Mayor and the Town Council on completion of the audit.

Addressing more than financial reporting risk

Our audit gives us access to your people and insight into your operations and processes. We can bring our experts to dive deeper into your other risks at your request.

Addressing more than financial reporting risk

At your request, we are ready to bring our PwC experts to help you manage your risks

Resilience risks

The impacts of COVID-19 have highlighted the importance of being able to continue functioning and serving customers when faced by known and unknown threats. Effective resilience is about breaking down silos and needs an end-to-end critical business service view. With our deep understanding of your business, we can help you quickly understand your resiliency risks and develop a roadmap for improvement.

Privacy risks

Median Fortune 1000 companies can increase revenue by $2 Billion if they increase data usability by only 10%. However, tougher privacy laws and changing expectations are making it harder for businesses to unlock the value of data. Companies' internal controls are not keeping pace and companies are not taking full advantage of value-creating data initiatives.

Cloud conversion risks

Enterprise application vendors have moved—or are moving—to the Cloud. Most major ERP vendors will stop supporting 'on-premise' versions of their ERP software. Managing the risk of technology change and business process change demands constant and real-time attention. Having early conversations with PwC as your auditor is critical to ensure our testing strategy is in sync with yours, leading a streamlined implementation.

Robotic Process Automation

RPA software is a powerful tool for automating manual, time-consuming, rule-based office tasks. We estimate that 45% of work activities could be automated, saving $2 trillion in global workforce costs. This is a large opportunity for companies seeking to adapt their operating models. PwC can help at all stages of the RPA lifecycle.

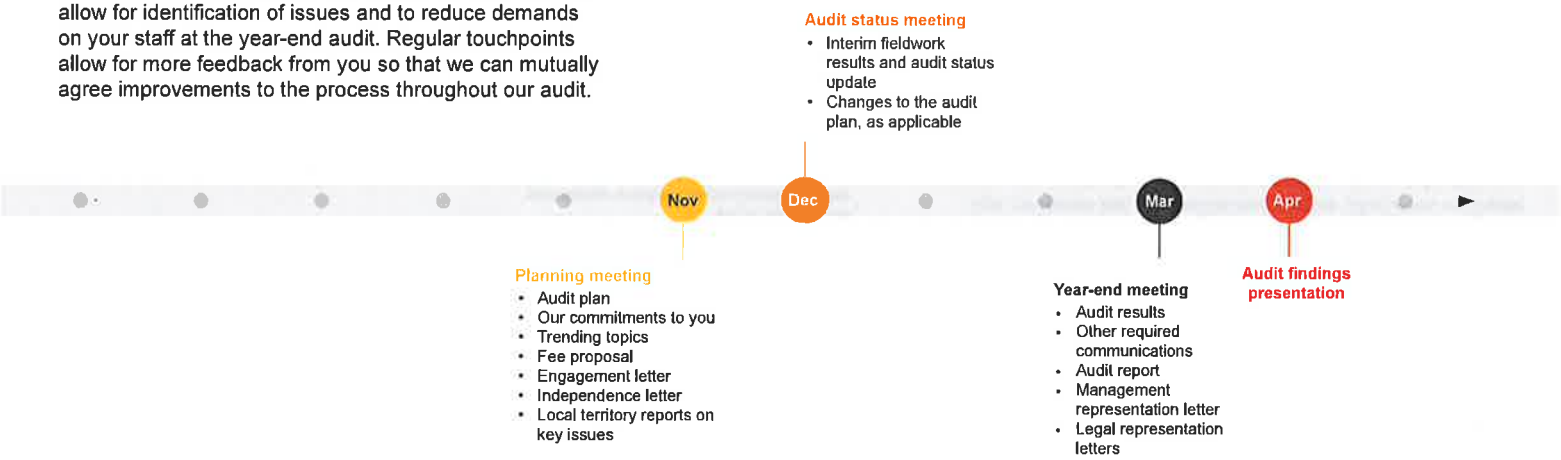
Key matters for discussion

Working in harmony with you, we combine our judgment, experience and instinct with market-leading technology, to identify risks and anticipate problems before they occur, so that they are dealt with promptly and at the right level. This is our commitment to an effective audit.

Key matters for discussion

Annual audit cycle

This timeline shows the activities that make up the annual audit cycle. Where possible, we strive to do work early to allow for identification of issues and to reduce demands on your staff at the year-end audit. Regular touchpoints allow for more feedback from you so that we can mutually agree improvements to the process throughout our audit.



Key matters for discussion

Summary of audit fees

We base our estimated fees on the time we expect it will take to complete the audit. Our fees exclude taxes and out-of-pocket costs, as outlined in the engagement letter. We have agreed these with management and present them here for your consideration as we understand the Mayor and Town Council must pre-approve all services.

Our proposal includes in the core audit fee a base level expectation of certain technical matters. While there is variability in the specific projects and technical matters that arise each year, our history informs us that there is a relatively consistent volume of other matters that require our attention each year. Accordingly, we have incorporated the fees associated with those matters based on our historical experience into our core audit fee.

Our proposed fees also include currently known incremental audit procedures arising from the current COVID-19 environment.

Further, as we continue to make strides in tech-enabling our audit, we are changing the way that we work, and the value that we deliver cannot always be measured in hours. If unforeseen matters arise during the year, those may be agreed upon separately and tracked as scope changes.

Service description	Proposed fees	Prior year actuals
Annual audit of the consolidated financial statements - Includes Financial Information Return (FIR)	$42,000	$36,252
Recurring Base Fee	**$42,000**	**$36,252**
Additional audit hours incurred with respect to additional agreements, journal entries and delays in the audit.	-	$18,750
COVID-19 incremental procedures including going concern considerations, required disclosures, assessment of risk.	$2,500	-
Non Recurring Fees	**$2,500**	**$18,750**
Total Audit Services	**$44,500**	**$55,002**

Key matters for discussion

Additional required communications

Auditor responsibilities

We are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Independence

As auditors, we are required to comply with the fundamental principles of objectivity, integrity, audit quality and professional behaviour, including independence. We have systems and procedures to identify and address potential threats to our independence.

Fraud risk

Your governance responsibilities include evaluating management's identification of fraud risk, implementation of anti-fraud measures and creation of an appropriate tone at the top; and investigating any actual, suspected or alleged instances of fraud brought to your attention.

We discuss fraud risk annually with the Mayor and Town Council. Through our planning process (and prior years' audits), we developed an understanding of your oversight processes including:

- Code of conduct
- Mayor and Town Council roles
- Discussion at Town Council meetings and our attendance at those meetings
- Presentations by management, including strategies and budgets
- Review of related party transactions
- Consideration of tone at the top

Are there any new processes or changes to the items above that we should be aware of?

We are not aware of any fraud. Are you aware of instances of any actual, suspected or alleged fraud or any violations, or possible violations, of laws and regulations affecting the company?

Appendices

1 Our proposed terms of engagement

2 Closing the GAAP - New Public Sector Accounting Standards ("PSAS")

3 COVID-19 and Application of Public Sector Accounting Standards (PSAS)

Appendix 1

Our proposed terms of engagement

December 2, 2020

Mayor Terry Leslie
Town of Sundre
Box 420, 717 Main Street West
Sundre AB T0M 1X0

Dear Mayor Leslie:

PricewaterhouseCoopers LLP (we, us or our), a limited liability partnership organized under the laws of the Province of Ontario, is pleased to provide services to Town of Sundre (you, your or the entity). Angela Loo will be responsible for the services we perform. This engagement letter confirms our mutual understanding of the specific terms of our engagement, which are supplemented by the standard terms of business attached to this engagement letter. Our fee estimate and billing schedule are outlined in Schedule A. If there is any difference between our standard terms of business and the specific terms included in this letter, the specific terms in this letter shall apply.

Services and related report

We will provide the following services (the services):

Financial statements audit	We will audit your financial statements as at December 31, 2020 and for the year then ending (the financial statements). These financial statements will be prepared in accordance with Canadian public sector accounting standards. We will also audit the Financial Information Return (FIR) as at December 31, 2020 and for the year then ending. The FIR will be prepared in accordance with the basis of accounting described in its notes to assist the Town in meeting the requirements of the financial reporting requirements of the Municipal Government Act between the Minister of Affairs and the Town of Sundre and therefore may not be suitable for another purpose.
Auditor's report	Once we complete our audit, we will provide you with our auditor's report. The form and content of our auditor's report will be in accordance with Canadian Auditing Standards (CAS) 700, Forming an Opinion and Reporting on Financial Statements.

PricewaterhouseCoopers LLP
111-5th Avenue SW, Suite 3100, Calgary, Alberta, Canada T2P 5L3
T: +1 403 509 7500, F: +1 403 781 1825, www.pwc.com/ca

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

The form and content of our auditor's report on the FIR will be in accordance with the requirements of Canadian Auditing Standard 805, Special Considerations - Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement.

There may be circumstances where our auditor's report may differ from the expected form and content. In such cases, we will discuss with you in advance of finalizing our auditor's report and seek to resolve any differences of view that may exist.

If, for any reasons caused by or relating to the affairs of you or your management, we are unable to complete our services or unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue our auditor's report.

Our responsibilities

Financial statements audit

The purpose of a financial statements audit is to express an opinion on the financial statements and FIR. We will be responsible for performing the audit in accordance with Canadian generally accepted auditing standards. These standards require that we comply with ethical requirements, which include independence and professional competence, and plan and perform the audit to obtain reasonable assurance, but not absolute assurance, whether the financial statements and FIR are free from material misstatement, whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and FIR. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall presentation of the financial statements and FIR.

Risk assessment

In making our risk assessment, we will obtain an understanding of internal control relevant to the preparation of the financial statements and FIR in order to design audit procedures that are appropriate in the circumstances, and to determine the nature, timing and extent of audit procedures to be performed, but not for the purpose of expressing an opinion on the effectiveness of your internal control. But, we will let your management and the Mayor and Town Council know, as appropriate, in writing about any significant deficiencies in internal control relevant to the audit of the financial statements and FIR that we have identified during the audit.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that a material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards. In addition, the audit is not designed to detect error or fraud that is immaterial to the financial statements and FIR. Because of the characteristics of fraud, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material misstatement due to fraud. Characteristics of fraud include (i) concealment through collusion among management, employees, or third parties (ii) withheld, misrepresented, or falsified documentation; and (iii) the ability of management to override or instruct others to override what otherwise appears to be effective controls. Further, while effective internal control over financial reporting reduces the likelihood that errors or fraud will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors or fraud, if present, will be detected. However, we will communicate to the Mayor and Town Council and your management, as appropriate, any such matters identified during our audit.

Other information

In conjunction with the audit, we are also required to read your other information which could comprise Management's Discussion and Analysis (MD&A) and other information included in the annual report to shareholders (collectively, other information), as applicable, and consider whether there is a material inconsistency between the other information and the financial statements or with our knowledge obtained in the course of the audit. In addition, while reading the other information, we will remain alert for indications that the other information, not related to the financial statements or our knowledge obtained in the audit, appears to be materially misstated.

If a material misstatement of the other information is identified, we are required to:

- report in our auditor's report if received before our auditor's report date; or
- communicate with the Mayor and Town Council if received after our auditor's report date.

Informing the Mayor and Town Council

We are also responsible for ensuring that the Mayor and Town Council is informed about certain other matters related to the performance of our audit, including but not limited to:

(i) our views about significant qualitative aspects of your accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In certain circumstances, we may be required to explain to the Mayor and Town Council why we consider a significant accounting practice, that is acceptable under the applicable financial reporting framework, not to be most appropriate to your particular circumstances;

(ii) significant difficulties, if any, encountered during our audit;

(iii) where the Mayor and Town Council is not involved in managing the entity we are also required to communicate:

- significant matters, if any, arising from our audit that were discussed, or subject to correspondence with your management; and
- written representations we are requesting; and

(iv) other significant matters, if any, arising during our audit that, in our professional judgment, are relevant to the oversight of the financial reporting process.

Reliance by third parties

The services will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly, in connection with a specific transaction.

Your responsibilities

Financial statements and FIR

Your management is responsible for the preparation and fair presentation of the financial statements and FIR, including disclosures and the other information referred to above. In preparing the financial statements and FIR, your management is responsible for assessing the entity's ability to continue as a going concern, disclosing as applicable matters relating to going concern and using the going concern basis of accounting unless your management either intends to liquidate the entity or to cease operations, or has no realistic alternative to do so. The Mayor and Town Council is responsible for overseeing the financial reporting process.

Internal control

Your management is also responsible for establishing and maintaining an effective system of internal control over financial reporting to enable the preparation of financial statements and FIR that are free from material misstatement, whether due to fraud or error. In this regard, you are responsible for establishing policies and procedures that ensure financial information is prepared in accordance with the requirements of Canadian public sector accounting standards.

Correction of errors

You are responsible for adjusting the financial statements and FIR to correct material misstatements and for confirming to us that all uncorrected misstatements identified by us during our audit are immaterial, both individually and in aggregate, to the financial statements taken as a whole. In addition, we expect your management will correct all known non-trivial errors.

Prevention and detection of fraud

You are also responsible for the design, implementation and maintenance of programs and controls to prevent and detect fraud, and for informing us:

(i) of the results of your management's assessment of the risk that the financial statements and FIR may be materially misstated as a result of fraud;

(ii) about all fraud or suspected fraud of which you are aware affecting the entity involving (a) your management, (b) employees who have significant roles in internal control and (c) others where the fraud could have a material effect on the financial statements and FIR; and

(iii) of your knowledge of any allegations of fraud or suspected fraud affecting your financial statements and FIR received in communications from employees, former employees, analysts, regulators, investors or others.

Related party

You are responsible for disclosing to us the identity of each related party as defined in CPA Canada Public Sector Accounting Handbook Section PS 2200, Related party disclosures and all the related party relationships and transactions of which you are aware, and for providing to us any updates that occur during the course of this engagement.

Subsequent events

You are responsible for informing us of subsequent events that may affect the financial statements and FIR of which you may become aware up to the date the financial statements and FIR are issued.

Laws and regulations

You are responsible for identifying and ensuring that you comply with the laws and regulations applicable to your activities, including those pertaining to the services. You will provide information to us relating to any known instances of non-compliance or suspected non-compliance with laws and regulations, including financial reporting requirements, whose effects should be considered when preparing your financial statements and FIR.

Providing information on a timely basis

You are responsible for making available to us, on a timely basis, all of your original accounting records and related information relevant to the preparation of the financial statements and FIR, additional information that we may request from you for the purposes of our services and unrestricted access to your personnel whom we may determine necessary to obtain evidence necessary to perform our services.

Management representation letter

You will provide us with written representations concerning representations made to us during the audit covering the financial statements and FIR.

Other information

You are responsible for the other information, as applicable, and agree to provide us with final draft copies of those documents in a timely manner, and if possible, prior to the date of our auditor's report.

Written consent

You agree to seek and obtain our written consent before including our auditor's report or referring to us in any document that is filed or distributed in connection with (i) a sale of securities; (ii) facilitating investment decisions by third parties; or (iii) periodic or continuous reporting obligations under any applicable securities laws.

Any agreement to provide consent will be a separate engagement. Written consent must be given by a specific written instrument signed by us and referencing the particular use that is to be made of our auditor's report. You acknowledge that neither the terms of this engagement letter, nor the issuance of our auditor's report, nor any other document, constitutes such written consent. We may, in our own discretion, waive the requirement to obtain our written consent.

Other matters

Term – agreement continues in force

It is understood that an engagement letter outlining our services will be entered into each year, including any update to the fee estimate and billing schedule. If neither we nor you exercise our respective right to terminate the services as outlined in the attached terms of business, this engagement letter will continue until we execute a new engagement letter.

As part of our process of assessing the quality of our services, you may receive questionnaires from us and visits from senior partners not directly involved in providing services to you. We appreciate the attention given to these questionnaires and visits and value your feedback.

Mayor Terry Leslie
Town of Sundre

If the services outlined herein are in accordance with your requirements and, if the above terms are acceptable, please have one copy of this letter executed in the spaces provided below and return it to us.

Yours very truly,

PricewaterhouseCoopers LLP

Chartered Professional Accountants

The services and terms as set forth in this letter, including the provisions of the attached schedule and the standard terms of business, are agreed to.

Town of Sundre by and through its Mayor and Town Council

By:

_____
Terry Leslie, Mayor

_____
Date

By signing below, the services and terms as set forth in this letter, including the provisions of the attached schedule and the standard terms of business, are agreed to, and I acknowledge and agree to my obligation to ensure that the responsibilities of Town of Sundre and its management as set forth herein are properly discharged:

By:

_____
Linda Nelson, Chief Administrative Officer

_____
Date

Schedule A
Fees and billing schedule

Our fee estimate
Our fees for the services are estimated to be $44,500 plus applicable taxes.

We will bill for all reasonable expenses incurred in the performance of our services. These costs may include direct costs such as travel, meals and accommodation. A technology and administrative support fee of 7% of professional fees (plus applicable taxes) will be charged to cover our information technology costs including PwC developed software and cloud services, and our client service administrative support costs.

Billing schedule
We will address our invoices to Linda Nelson. Our fees, plus additional charges for out-of-pocket expenses, will be billed as follows:

Date	Fee amount
December 15, 2020	$17,500
March 31, 2021	$22,500
April 30, 2021	$4,500
Upon completion	Out-of-Pocket expenses

All invoices are due for payment on receipt. Interest will be charged on overdue accounts at 6% per annum.

Conditions impacting our time and fee estimates
Our time and fee estimates take into account the agreed level of preparation and assistance from you. We will let you know promptly when and if for any reason the schedules, information and assistance provided, as outlined in this engagement letter, are not sufficient for our services. We will provide you with a separate listing of required schedules, information requests and the dates such items are needed. We will also discuss with you and the Mayor and Town Council any other issues that will require extra time and effort to resolve in order to revise the fee estimate to reflect additional services, if any, required for us to complete our work.

1. Changes to the timing of the engagement at management's request may result in the services being performed by staff at a higher rate than initially planned, or difficulty in reassigning individuals to other engagements, either of which may result in our incurring significant unanticipated costs.
2. All schedules are not (a) provided by management on the date requested, (b) completed in a format acceptable to us, (c) mathematically correct or (d) in agreement with the accounting records (e.g. general ledger accounts).
3. Your personnel are not readily available or there is a significant delay in providing adequate responses to our requests for information, such as reconciling variances or providing requested supporting documentation (e.g. invoices, contracts and other documents).
4. Significant number of adjustments posted by management after we start our work that result in our having to update previously completed work
5. The financial statements, FIR or FCSS are received late or there are a significant number of drafts or a significant number of changes identified as a result of our services.

Terms of business

1	Introduction
2	PwC Firms, service providers and subcontractors
3	Your responsibilities
4	Information protection
5	Professional and regulatory oversight
6	Working papers
7	Liability
8	Termination
9	Governing law
10	General

1 Introduction

1.1 **Interpretation** – In this agreement, the following words and expressions have the meaning given to them below:
services – the services set out in the engagement letter
the agreement – these terms and the engagement letter to which they relate (including any schedules)
we, us or our – refer to PricewaterhouseCoopers LLP, a limited liability partnership organized under the laws of the Province of Ontario, or such affiliated legal entity that has signed the engagement letter
you, your – the party or parties, including their management, to the agreement (excluding us)

1.2 **Changes** – Either we or you may request a change to the services, deliverables or this agreement. Any change will be effective only when agreed in writing.

1.3 **Purpose** – You acknowledge that our report is intended for the purpose of the oversight of management and the affairs of the legal entity that is the subject of the services.

2 PwC Firms, service providers and subcontractors

2.1 **Our relationship with you** – We are a member of the global network of PricewaterhouseCoopers firms (PwC Firms), each of which is a separate and distinct legal entity.

2.2 **Subcontractors and service providers** – We may use other PwC Firms, service providers and subcontractors to provide the services and support service delivery. For administrative purposes, services provided by subcontractors that are owned by PricewaterhouseCoopers LLP and provide services outside of Canada may be invoiced separately by those subcontractors. We remain solely responsible for the services and deliverables.

2.3 **Restriction on claims** – You agree that claims or actions relating to the services, deliverables and this agreement shall be brought against us alone, and not against (i) any individual, (ii) another PwC Firm (or its partners, members, directors or employees), or (iii) our subcontractors.

2.4 **Group members** – You will ensure that no subsidiary, affiliate, associated entity or holding company (unless a party to the agreement), brings any claim or action against us.

3 Your responsibilities

3.1 **Your obligations** – The performance of our services and provision of the deliverables depends on you performing your obligations under the agreement. We are not responsible for any consequences arising from you not fulfilling your obligations.

3.2 **Solicitation and hiring of PwC personnel** – Our independence related to assurance engagements may be impaired if you solicit or hire certain PwC personnel. This may either delay the provision of the services or cause us to resign from the engagement. You agree not to offer or permit your related parties to offer employment to or hire the lead engagement partner, the quality review partner or any other PwC partner, employee and/or independent contractor who has provided more than ten (10) hours of audit or review services until a period of twelve (12) months has passed from the date of our report on the applicable financial statements without first consulting with and obtaining the approval of the lead engagement partner on any proposed offer of employment.

3.3 **Oral advice and draft deliverables** – You may rely on our final written deliverables, but should not rely on oral advice or draft deliverables provided during the term of this agreement. If you wish to rely on something we have said to you, please let us know and, if practical, we will prepare a written deliverable on which you may rely.

4 Information protection

4.1 **Confidential information** – We and you will use the other's confidential information, only in relation to the services or for internal and administrative purposes and the receiving party will not disclose confidential information except where required by law or professional obligation. You agree that we may give confidential information to third party service providers, subcontractors and other PwC Firms as long as they are bound by reasonable confidentiality obligations.

4.2 **Personal information** – We may collect, use, disclose, transfer, store or otherwise process information about identified individuals ("personal information") as required to provide the services and deliverables. We may process such personal information in various jurisdictions in which we or

applicable PwC Firms, service providers and subcontractors operate, and, as such, personal information may be subject to the laws of such jurisdictions. Such personal information will be at all times processed in accordance with the applicable laws and professional regulation. In addition, we will require any service providers that process personal information on our behalf to adhere to such requirements. You confirm that you have the authority to provide the personal information to us in connection with the performance of services and that the personal information provided to us has been provided in accordance with applicable law. Unless expressly agreed to and set out in this agreement, you shall not provide us with access to, and PwC will not process, personal information relating to individuals in the European Economic Area or Switzerland ("EEA Personal Information").

4.3 **Restricted data** – As certain jurisdictions have strict laws around exporting restricted classes of data, you agree to advise us in writing immediately if any software, information, or other materials that may be disclosed to, or accessed by, us in performing the services is subject to export control restrictions under applicable law.

4.4 **Data analytics** – Notwithstanding any other provision of this agreement, PwC and other PwC Firms may use confidential information to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. PwC and other PwC Firms will not use or disclose confidential information in a way that would permit you to be identified by third parties without your consent.

4.5 **Working with competitors** – You agree that we may work with your competitors or other parties whose interests may conflict with yours, as long as we do not disclose your confidential information and we comply with our ethical obligations.

5 *Professional and regulatory oversight*

5.1 **Reviews of us** – We are required to meet certain professional standards in the performance of our services. As such, we are regulated or overseen by various professional and regulatory bodies both in Canada and abroad (which bodies will depend on the nature of the services performed under this agreement). These professional and regulatory bodies have the right to inspect our files, including working papers and other work product(s) relating to these services or the services provided in prior years to determine whether professional standards have been met. We may, from time to time, receive requests or orders from such bodies to provide them with information and copies of such working papers. We intend to provide such information and working papers in response to such requests without further notice to you. Where the laws of the jurisdiction require us to disclose information and working papers including your privileged materials, notwithstanding any other agreement or representation between us, you provide your consent to the disclosure of such information and materials to the extent required by law. We acknowledge that your consent does not negate nor waive the privilege, which you intend shall continue for all other purposes. Except where providing privileged information is required by the laws of any jurisdiction that you or we are governed by, we will use all reasonable efforts to refuse access to any document over which you have expressly informed us that you assert privilege. To ensure we can identify and withhold privileged documents from disclosure, documents provided to us that are privileged must be marked "PRIVILEGED".

5.2 **Information request** – In the event we receive a request from a third party (including a demand from a government agency or a regulatory authority, subpoena or summons) for information, we will promptly notify you, where not prohibited by law.

5.3 **Reimbursement of costs incurred** – You agree to reimburse us for our professional time and expenses, as well as reasonable fees and expenses of our legal counsel, incurred by us in responding to any investigation that is requested or authorized by you or of you required by government regulation, subpoena or other legal process.

6 *Working papers*

6.1 **Ownership** – Any documents prepared by us or for us in connection with this agreement belong to us.

7 *Liability*

7.1 **Limitation of liability** – Our aggregate liability for all claims, losses, liabilities or damages in connection with this agreement or the services or deliverables, whether as a result of breach of contract, tort (including negligence) or otherwise, regardless of the theory of liability asserted, is limited to $2 million. Our liability to you shall be several and not joint and several, and we shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

7.2 **Misrepresentation by you** – You agree to release and indemnify us and our personnel from and against all claims, losses, costs, liabilities and damages arising in circumstances where there has been a misrepresentation by a member of your management or board of directors, regardless of whether such person was acting in your interest.

8 Termination

8.1 **By either party** – Either party may terminate this agreement, for any reason, upon written notice to the other party. We will not be liable for any loss, cost or expense arising from such termination.

8.2 **Fees payable on termination** – You agree to pay us for all services we perform and deliverables we provide up to the date of termination, including services performed, work-in-progress and expenses incurred.

9 Governing law

9.1 **Law and jurisdiction** – The agreement and any dispute arising from it, whether contractual or non-contractual, will be governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein and are subject to the exclusive jurisdiction of the courts of the Province of Ontario.

10 General

10.1 **Matters beyond reasonable control** – No party will be liable (other than payment obligations) to the other if it fails to meet its obligations due to matters beyond its reasonable control.

10.2 **Entire agreement** – The agreement, once executed by both parties, forms the entire agreement between the parties in relation to the services and deliverables. It replaces any earlier agreements, representations or discussions, including non-disclosure agreements entered into in advance of this agreement.

10.3 **Your actions** – Where you consist of more than one party, an act or omission of one party will be regarded as an act or omission of all.

10.4 **Assignment** – Without written consent, neither of us may assign any of our rights, obligations or claims under this agreement.

10.5 **Survival** – Any clause that is meant to continue to apply after termination of this agreement will do so.

10.6 **Severability** – If a court or regulator with proper jurisdiction determines that a provision of this agreement is invalid, then that provision will be interpreted in a way that is valid under applicable law or regulation. If any provision is invalid, the rest of this agreement will remain effective.

Appendix 2

Closing the GAAP - New Public Sector Accounting Standards ("PSAS")

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Closing the GAAP: New Public Sector Accounting Standards ("PSAS")

(includes developments to September 30, 2020)

Contents

2 Developments related to 2019

3 Developments related to 2020

4 Developments related to 2021

5 Developments related to 2022

The following summarizes pronouncements that must be applied, if applicable, by an entity preparing financial statements in accordance with the CPA Canada Public Sector Accounting Handbook.

This ACS newsletter, which supersedes the information in previous Newsletter 2020-030, sets out new requirements by the year in which they are first effective, each year commencing April 1, and will be updated twice a year as at March 31 and September 30. Developments since the issue of the previous newsletter, if any, are highlighted in yellow.

While we have attempted to make this newsletter as complete as possible, it may not include all changes or modifications to existing authoritative literature that may affect a particular enterprise.

pwc

Developments related to 2019

Reference	Pronouncement and Effective Date Impacting 2019
Section PS 3041	Portfolio investments Revises and replaces Section PS 3040. Expands scope to include interests in pooled investment funds. Conforms requirements with Section PS 3450. Section PS 3030 is also withdrawn. Effective in the period Section PS 3450 is adopted.
Section PS 3050	Loans Receivable Amended to specify use of the effective interest method when amortizing a loan discount. Effective in the period Section PS 3450 is adopted.
Section PS 3390	Contractual obligations Amended to clarify the interaction between Section PS 3390 and Section PS 3450. Effective in the period Section PS 3450 is adopted.
Section PS 3230	Long-term debt Amended to clarify the interaction between requirements that apply to derecognized assets in Section PS 3230 and Section PS 3450. Effective in the period Section PS 3450 is adopted.
Section PS 2500	Consolidation Amended to clarify that any unrealized gain or loss attributable to the derecognition of financial assets and liabilities in the fair value category due to inter-governmental sales or transfers would be eliminated from the consolidated statement of operations. Effective in the period Section PS 3450 is adopted.
Section PS 3070	Investments in government business enterprises Amended to delete paragraph PS 3070.39 as the constructive retirement of a debt obligation in situations outlined in PS 3070.35-.38 is consistent with requirements to eliminate intergovernmental unit transactions and balances and derecognize liabilities. Effective in the period Section PS 3450 is adopted.

Developments related to 2020

Reference	Pronouncement and Effective Date Impacting 2020
2018-2019 AI	2018-2019 annual improvements to PSAS

Improves and amends existing standards. The improvements are effective for years beginning on/after April 1, 2020.

Section	Subject of amendment/clarification
Section PS 1300, *Government reporting entity* Section PS 2500, *Basic principles of consolidation* Section PS 2510, *Additional areas of consolidation* Section PS 3060, *Government partnerships* Section PS 3070, *Investments in government business enterprises*	Amendments include: (i) to correct inconsistencies related to the introduction of the government-component category; (ii) various amendments to Section PS 3060, *Government partnerships*; and (iii) other amendments for other inconsistencies or areas requiring clarification.

Developments related to 2021

Reference	Pronouncement and Effective Date Impacting 2021
Section PS 3450	Financial instruments Amended to improve specific areas including (i) changes to the accounting treatment for bond repurchase transactions; (ii) clarification on aspects of the Section's application; and (iii) clarification on transitional provisions. Effective for years beginning on/after April 1, 2021.
Section PS 3280	Asset retirement obligations New section establishes standards on how to account for and report a liability for asset retirement obligations. Effective for years beginning on/after April 1, 2021.
Section PS 3450 **Section PS 1201** **Section PS 2601**	Financial instruments Transitional provisions amended in September 2015 to extend the effective date by three years to years beginning on/after April 1, 2019 (except for those government organizations that applied the CPA Canada Handbook – Accounting prior to their adoption of CPA Canada Public Sector Accounting Handbook in which case these sections apply for years beginning on/after April 1, 2012). These sections establish new recognition, measurement and disclosure requirements for financial instruments and the presentation of associated gains and losses, as well as related consequential amendments. At its board meeting on March 22-23, 2018, the PSAB approved an extension of the effective date of PS 3450 to years beginning on/after April 1, 2021.

Developments related to 2022

Reference	Pronouncement and Effective Date Impacting 2022
Section PS 3400	Revenue New section establishes standards on how to account for and report on revenue. Effective for years beginning on/after April 1, 2022.

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Appendix 3

COVID-19 and Application of Public Sector Accounting Standards (PSAS)

PSAB
Public Sector
Accounting Board

COVID-19
Resource

COVID-19 and Application of Public Sector Accounting Standards (PSAS)

A plain and simple discussion on the application of PSAS to COVID-19-related financial reporting issues

Background

The COVID-19 pandemic significantly affected governments, businesses, and the public globally. Within Canada, governments, and other public sector organizations have worked to stop the spread of COVID-19. These government responses and the COVID-19-related financial and economic consequences will need to be considered in financial reporting of public sector organizations.

The Public Sector Accounting Standards Board (PSAB) has issued this publication to provide public sector entities with non-authoritative guidance on how they can apply PSAS to financial reporting issues that arise as a result of the COVID-19 pandemic. Note that many organizations are in the early stages of understanding the on-going effects of COVID-19. Other financial reporting issues may arise that need further consideration over the next year, or longer.

This publication does not constitute authoritative guidance of PSAB and is meant for information purposes only. For more detailed information, please consult the CPA Canada Public Sector Accounting (PSA) Handbook.

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Going Concern

Issue	Current Requirements
With public sector entities financially impacted by COVID-19, some may no longer be considered a going concern.	Financial statements are prepared on the assumption that the public sector entity is a going concern, meaning it will continue in operation, and will be able to realize assets and discharge liabilities and meet its statutory obligations in the normal course of operations for the foreseeable future. (Paragraph PS 1000.63) However, some public sector entities will need to reassess this assumption given the current economic environment. The Auditing and Assurance Standards Board (AASB), the Canadian Public Accountability Board (CPAB) and CPA Canada developed a free webinar on COVID-19 implications on going concern assessments. While the content of the webinar focuses primarily on public companies, going concern implications also apply to public sector entities.

Government Business Enterprises (GBEs)

Issue	Current Requirements
Many GBEs have been financially impacted by COVID-19. Investments in a GBE need to be assessed for impairment. The status of the GBE also needs to be considered to determine if it still meets all four characteristics of a GBE.	Section PS 3070, *Investments in Government Business Enterprises*, sets out four characteristics of a GBE: • It must be a separate entity with power to contract in own name. • It must be delegated financial and operational authority. • It sells goods and services outside of the government reporting entity (GRE). • It maintains its operations and meet its liabilities from revenues received from outside of GRE. (Paragraph PS 3070.03(b)) Although the first three characteristics may not change due to the COVID-19 pandemic, a GBE's ability to generate revenue may be significantly impacted. In particular, its ability to maintain revenues from outside the controlling GRE needs to be re-evaluated given the current economic downturn. When the nature of a government organization changes such that it no longer meets the definition of a GBE, the organization would become a governmental unit and would be consolidated in accordance with Section PS 2500, *Basic Principles of*

Issue	Current Requirements
	Consolidation, and Section PS 2510 *Additional Areas of Consolidation*, instead of being accounted for on a modified equity basis. (Paragraph PS 3070.49) When the change in status to a governmental unit is not a specific observable event, but occurs over time, a government would account for the organization as a governmental unit for the reporting period in which the change in status occurs. (Paragraph PS 3070.51) When an organization ceases to meet the definition of a GBE and that organization applies accounting policies that differ from those of the GRE, the accounting policies of that organization must be conformed to those of the GRE for the purposes of its consolidation in government financial statements. (Paragraph PS 3070.52) When an organization ceases to meet the definition of a GBE, the financial position and results of prior periods would not be adjusted to reflect the change in status of the organization. (Paragraph PS 3070.55) PSAB's Public Sector Accounting Discussion Group has discussed the financial self-sustainability of GBEs. At its November 2019 meeting, the Group discussed when a GBE no longer meets the definition of a GBE. In November 2018, the Group discussed accounting for Indigenous Government Business Enterprises.

Government Transfers

Issue	Current Requirements
Governments are providing stimulus for individuals and organizations to address the COVID-19 crisis.	A transferring government should recognize a government transfer as an expense in the period the transfer is authorized, and all eligibility criteria have been met by the recipient. (Paragraph PS 3410.12) Some government stimulus provided to individuals or entities may meet the definition of entitlements. Appendix B of Section PS 3410, *Government Transfers*, addresses how the requirements of the standard would be applied to entitlements. Entitlements are transfers that a government must make if the recipient meets the specified eligibility criteria. Examples of federal entitlements are Employment Insurance, Old Age Security, and Equalization. New programs set up in response to COVID-19 may be in the form of entitlements.

Issue	Current Requirements
	A recipient public sector entity should recognize revenue related to a government transfer: • that has no eligibility criteria when the transfer is authorized (paragraph PS 3410.16); • that has eligibility criteria when the transfer is authorized and those eligibility criteria have been met (paragraph PS 3410.17); or • that has stipulations that give rise to a liability, as those stipulations are met. (paragraph PS 3410.19) Some stimulus transfers have few eligibility requirements or eligibility requirements that are met fairly quickly by applicants for government assistance, so expense recognition by the transferring government would likely occur in fiscal 2020-21 If these transfers have no stipulations on their use, they would be recognized as revenue by a recipient public sector entity once they have met the eligibility requirements, which will often be in fiscal 2020-21 too. Any transfer with stipulations mandating how the transfer is to be used would be recognized by a recipient public sector entity as the recipient meets the transfer stipulations. This may occur in fiscal 2020-21 and/or over several future years.

Impairment of Financial Assets

Issue	Current Requirements
Decline in market values of financial instrument assets because of the COVID-19 pandemic need to be assessed to determine if the declines are temporary or permanent.	Section PS 3041, *Portfolio Investments*, and Section PS 3450, *Financial Instruments*, set out accounting requirements for financial instrument assets. Both standards provide requirements for accounting for the impairment of financial instrument assets of a public sector entity. The recessionary environment caused by the COVID-19 pandemic requires more time than usual to consider whether any impairments have occurred. With the recent recovery of some dramatic stock-market losses, the measurement of any impairment may need to be evaluated right up until the financial statements are ready to be issued. When a condition indicating an impairment in the value of a portfolio investment has persisted for three or four years, there is a

Issue	Current Requirements
	general presumption that there has been a loss in value which is other than a temporary decline. (Paragraph PS 3041.13) Impairment losses should be reported in the statement of operations. (Paragraph PS 3041.07) Financial instruments in the fair value category are recorded at their fair value at the year-end date. Gains and losses on financial instruments designated to the fair value category are reported in the statement of remeasurement gains and losses. (Paragraph PS 3450.076)

Impairment of Tangible Capital Assets

Issue	Current Requirements
Conditions may indicate a tangible capital asset no longer contributes to a government's ability to provide goods and services. This may be the case when there has been a change in use of the tangible capital asset, the tangible capital asset is removed from service or there is a decline in the need for services provided by the tangible capital asset.	The impairment of tangible capital assets may be applicable to assets that have been closed or made idle due to measures such as physical distancing. When the value of economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset should be reduced to reflect the decline in the asset's value. (Paragraph PS 3150.31) The persistence of conditions indicating an impairment over several successive years increases the probability that a write-down is required. (Paragraphs PS 3150.34-.35) Conditions may indicate a need to revise the amortization method or the estimate of remaining useful life. (Paragraphs PS 3150.29-.30) Also note that if a tangible capital asset is idle due to it not being required for use during COVID-19, amortization should be suspended for the period not in use.

Liabilities

Issue	Current Requirements
Governments are announcing obligations to the public in efforts to address the COVID-19 crisis. They are using several available tools to stimulate and protect the	Section PS 3200, *Liabilities*, is a general application standard. It is relevant when an obligation exists for which there is no specific standard in the PSA Handbook.

Issue	Current Requirements
economy and the public. The actions being described and implemented need to be assessed to determine if a liability needs to be recognized.	Many obligations being assumed by governments will be in the form of government transfers, loans, or loan guarantees, for which specific standards exist. However, other obligations assumed by public sector entities in response to COVID-19 may not be addressed in specific public sector accounting standards. All types and levels of government have likely made commitments and entered into new funding obligations leading up and subsequent to the March 31 year-end. It will be important to apply the recognition criteria listed in Section PS 3200 for those types of arrangements that do not fall in the scope of a specific standard. Liabilities have three essential characteristics: • they embody a duty or responsibility to others; • they will be settled by future transfer of economic benefits; and • they are past transactions or events. (Paragraph PS 3200.05) A liability should be recognized when: • there is an appropriate basis of measurement; and • a reasonable estimate of the amount involved can be made. (Paragraph PS 3200.03)

Loan Guarantees

Issue	Current Requirements
Loan guarantees are another tool to give economic assistance to certain industries or individuals. Given the economic downturn, it is possible that loan guarantees may be called when the borrower defaults.	When a loss on a loan guarantee is likely, a provision for a loss should be accounted for as a liability on the statement of financial position and as an expense in the statement of operations. (Paragraph PS 3310.08) The likelihood of losses relating to loan guarantees may increase as a result of borrower defaults relating to COVID-19 and the subsequent economic downturn. The following factors may indicate that a loss is likely on a loan guarantee or a class of loan guarantees: • the borrower's recent financial performance, including financial statements that show a decline in the borrower's current financial position, particularly its liquidity, as evidenced by severe losses in the current year or recent years, a serious

Issue	Current Requirements
	deficiency in working capital or cash flow, or an excess of liabilities over assets; • factors known at the time of reporting that are likely to affect the borrower's ability of the to repay the loan in the future, including economic conditions in the country, region, or industry in which the organization operates. For individuals, this would be income stability and income earning potential; • recent collection experience for the loan, including a current default in making interest or principal payments when due on debt obligations; • failure to meet debt covenants on existing debt obligations; • independent credit reports that indicate concerns about an organization's or individual's ability to meet its continuing obligations; • a decline in the market value of a traded debt instrument issued by a borrower that is unrelated to a change in market interest rates; and • the adequacy of the security pledged for the loan(s), including the type of assets and the ratio of their current market value to the loan principal amount outstanding. (Paragraph PS 3310.09)

Loans Receivable

Issue	Current Requirements
To address the COVID-19 pandemic, government stimulus for individuals and organizations may include loans with special terms: • They may have concessionary terms. • Some or all of the loan may be forgivable. • Some loans may ultimately be repaid through	Section PS 3050, *Loans Receivable,* addresses all three special circumstances. The substance of a loan arrangement must be evaluated to determine if the loan is – all or in part – more in the nature of a grant. If the loan is concessionary, forgivable, or to be repaid through future appropriations, the grant portion should be recognized as an expense in the statement of operations when the loan is made. (Paragraphs PS 3050.10, PS 3050.17, and PS 3050.20) Valuation allowances should be used to reflect: • loans receivable at the lower of cost and net recoverable value (paragraph PS 3050.30);

Issue	Current Requirements
appropriations provided by the same government to the borrowing entity. Concessionary loans, forgivable loans and loans that may be repaid through future appropriations need consideration to determine if all or part the loan is more in the substance of a grant. The ability to collect loans also needs to be assessed.	• collectability and risk of loss; (paragraph PS 3050.32); and • a provision for expected forgiveness of an individual loan or a particular class of loans. (Paragraph PS 3050.33)

Measurement Uncertainty

Issue	Current Requirements

Uncertainty surrounds COVID-19-related estimates that are recognized or disclosed in the financial statements. Under normal circumstances, such uncertainty is often not material. However, given today's environment, consideration as to the materiality of the effects of measurement uncertainty is needed.	The nature of measurement uncertainty that is material should be disclosed. (Paragraph PS 2130.06)
	The extent of measurement uncertainty that is material should be disclosed when it is reasonably possible that the amount could change by a material amount in the near term. (Paragraph PS 2130.07)
	Consideration would also be given to disclosing other relevant information to describe the measurement uncertainty, such as:
	• a description of the key assumptions used in estimating the amounts and whether the assumptions are susceptible to change;
	• an explanation of the changes made to past assumptions if the uncertainty remains unresolved; and,
	• when a range of reasonably possible amounts is disclosed:
	  ○ the sensitivity of the range to changes in the assumptions used to determine the range; and
	  ○ the reason for the sensitivity. (Paragraph PS 2130.15)
	Imprecision due to the use of estimates may warrant discussion in the Statement of Recommended Practice (SORP-1), *Financial Statement Discussion and Analysis* (FSD&A), when an entity chooses to prepare an FSD&A document.

Issue	Current Requirements
	Estimates used in financial statements may need to be re-evaluated given the current economic downturn. Changes in estimates are addressed in Section PS 2120, *Accounting Changes.* Overall, greater consideration may be needed in developing estimates, such as accruals. Estimated amounts based on experience may not be as relevant and new facts and circumstances will need to be considered.

Retirement Benefits

Issue	Current Requirements
The COVID-19 pandemic has caused changes in the market value of plan assets. Lower interest rates may have significant impacts on public sector financial statements.	The components of retirement benefit liability are: • accrued benefit obligation, including the effects of plan amendments, settlements, and curtailments; • plan assets, if any; and, • unamortized actuarial gains and losses. (Paragraph PS 3250.017) Plan assets would need to be valued at market-related values. (Paragraph PS 3250.037) Actuarial gains and losses should be amortized to the liability or asset and the related expenses in a systematic and rational manner over the expected average remaining service life of the related employee group. (Paragraph PS 3250.062)

Risk Disclosures

Issue	Current Requirements
Public sector organizations are required to disclose the nature and extent of risks arising from financial instruments. For many organizations, COVID-19 has negatively impacted financial risks.	Section PS 3450, *Financial Instruments*, requires that a government should disclose information that enables its financial statements users to evaluate the nature and extent of risks arising from financial instruments to which it is exposed at the financial statement date. (Paragraph PS 3450.085) The required disclosures focus on the risks that arise from financial instruments and how they have been managed. These risks typically include credit risk, liquidity risk, and market risk. Market

Issue	Current Requirements
	risk comprises three types of risk: currency risk, interest rate risk, and other price risk. (Paragraph PS 3450.086). Section PS 3450 requires both qualitative and quantitative disclosures on these types of risks, including any policies, and processes for managing the risk. The standard requires a government to disclose how exposure to these risks and the policies and processes for managing these risks have changed from the previous period. (Paragraph PS 3450.087) The COVID-19 pandemic has affected the financial risks public sector organizations face. Therefore, this information would need to be disclosed.

Tax Revenue

Issue	Current Requirements
The COVID-19 pandemic raises certain issues around tax revenue of which preparers of financial statements need to be aware: • Governments measure assets arising from tax transactions using estimates. • Additional transfers through the tax system or tax concessions may be offered to assist individuals and organizations. • Deferred tax payments will affect cash flows.	A government should evaluate the extent to which its tax receivables are ultimately collectible and valuation allowances should be used to reflect tax receivables at their net recoverable amount. (Paragraphs PS 3510.09 and PS 3510.31). Initial recognition of tax revenue is based on an estimate. Due to COVID-19, estimates of tax revenue may consider: • any government delays of tax payment deadlines; • any government-allowed deferrals of tax instalments; and • any other government tax-relief measures. These may be in the form of tax concessions or transfers through the tax system. Subsequent changes in estimates are accounted for in accordance with Section PS 2120. Section 3510, *Tax Revenue,* makes a distinction between transfers made through a tax system and tax concessions in terms of how they are recognized. • Tax revenue should not be grossed up for tax concessions. (Paragraph PS 3510.34). Tax concessions would be netted against the type of tax revenue for which they are providing relief. (Paragraph PS 3510.44)

Issue	Current Requirements
	• Transfers through the tax system would be recognized as expenses. (Paragraph PS 3510.33) The timing of recognition of transfers made through a tax system depends on how the transfer is authorized. There is potential for earlier recognition if the transfer is authorized through tax legislation: (Paragraph PS 3510.41) • When the transfer is authorized under legislation that is not tax legislation, it would be recognized in accordance with Section PS 3410, *Government Transfers*. • When the transfer is authorized under tax legislation, it would be recognized as a transfer made through a tax system in accordance with Section PS 3510. By their nature, the meeting of eligibility criteria for such transfers is normally coincident with the authorization of the related tax legislation, so these transfers would be recognized as expenses when the related tax measures are considered to be authorized.

Subsequent Events

Issue	Current Requirements
Elected government officials have announced government intentions to provide support during the COVID-19 pandemic. Some of these announcements may have occurred after an organization's financial statement date but before the financial statements have been completed. Consideration of subsequent events is required.	Consideration of the requirements of Section PS 2400, *Subsequent Events,* will be relevant when interventions have been launched after the reporting date. The Section distinguishes events that require changes to the amounts recognized in the financial statements from events that require only disclosures in the notes, with quantifications of estimates wherever possible. Elected government officials may announce government intentions in the period after the financial statement date and before completion of the financial statements. To be treated as subsequent events and reported or disclosed in financial statements, such intentions need to be supported by sufficient evidence that they can and will be fulfilled. They require careful evaluation to determine whether there is a clear relationship to conditions existing at the financial statement date that affect the estimates involved in preparation of financial statements. (Paragraphs PS 2400.04-.05)

Issue	Current Requirements
	For events relating to conditions that existed at the financial statement date, adjust the financial statements. (Paragraph PS 2400.09) For events not relating to conditions at the financial statement date but will cause significant change to assets or liabilities in the subsequent period, or may have a significant effect on future operations, the event should be disclosed. (Paragraph PS 2400.13) Some subsequent events do not require adjustment of the financial statements. However, their significant effect and unusual nature may require disclosure in notes to the financial statements. Examples include: • commitments to provide financial support to the public and businesses; • a decline in the market value of investments; • significant restructuring of the public service; and • significant restructuring of the legislation regulating local governments. (Paragraphs PS 2400.11-.12)

Guidance Specific to Government Not-for-Profit Organizations (GNFPOs)

Many GNFPOS are significantly impacted by COVID-19. For example, schools, colleges, and universities are shifting to remote learning for students. Hospitals are directly impacted by COVID-19.

For those GNFPOs that do not apply PS 4200 series, many of the topics, and issues addressed earlier are applicable.

For those GNFPOs that do apply PS 4200 series, although the topics and issues addressed earlier are applicable, there might be alternative guidance found in the PS 4200 series. For example:

- Consideration of government funding received. (Section PS 4210, Contributions – Revenue Recognition)
- Consideration of impacts on tangible capital assets given changes in the extent or manner of use and associated amortization. (Section PS 4230, Capital Assets Held by Not-for-Profit Organizations)

Other Resources

PSAB and the other Canadian Boards are working hard to develop COVID-19-related resources to support stakeholders' application of standards.

PSAB and CPA Canada developed a free webinar addressing frequently asked questions around accounting and reporting implications of COVID-19 to the public sector.

The AASB, CPAB, and CPA Canada also developed a free webinar on COVID-19 implications on going concern assessments. While the content focuses primarily on public companies, going concern implications discussed are also applicable to public sector entities.

COVID-19 news and resources are also available for publicly accountable entities, private enterprises, and not-for-profit organizations applying the CPA Canada Handbook – Accounting.

Contact Us

Have any questions? Contact us at:

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November 26, 2020

Mr. Mike Beukeboom
PO Box 79
Sundre, AB T0M 1X0

Re: Appointment to Inter-municipal Subdivision & Development and Appeal Board (ISDAB)

Dear Mike,

Thank you for your interest and commitment to the Town of Sundre. Your time is valued and appreciated.

During the November 23, 2023 Regular Council Meeting, Council approved your appointment to the ISDAB:

Res. 280-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council moves to appoint Mr. Michael Beukeboom, to the Intermunicipal Subdivision and Development Appeal Board for a two (2) year Term.

If you have any questions, please contact me at 403.638.3551 or email linda.n@sundre.com.

Warm regards,

Linda Nelson

Linda Nelson, CLGM, CTAJ, EMR
Chief Administrative Officer

/file
cc: J. Allan, Town of Sundre, Clerk ISDAB
Town of Carstairs, Clerk ISDAB
Town of Didsbury, Clerk ISDAB
Village of Cremona, Clerk ISDAB

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November 26, 2020

Ms. Shelley Kohut (Harder)
PO Box 1476
Sundre, AB T0M 1X0

Re: Appointment to Inter-municipal Subdivision & Development and Appeal Board (ISDAB)

Dear Shelley,

Thank you for your interest and commitment to the Town of Sundre. Your time is valued and appreciated.

During the November 23, 2023 Regular Council Meeting, Council approved your appointment to the ISDAB:

Res. 281-23-11-20 MOVED by Councillor Warnock that the Town of Sundre Council moves to appoint Ms. Shelley Kohut, to the Intermunicipal Subdivision and Development Appeal Board for a two (2) year Term.

If you have any questions, please contact me at 403.638.3551 or email linda.n@sundre.com.

Warm regards,

Linda Nelson

Linda Nelson, CLGM, CTAJ, EMR
Chief Administrative Officer

/file
cc: J. Allan, Town of Sundre, Clerk ISDAB
Town of Carstairs, Clerk ISDAB
Town of Didsbury, Clerk ISDAB
Village of Cremona, Clerk ISDAB

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November 27, 2020

Mountain View County
Postal Bag 200
Didsbury, AB T0M 0W0
Attn: Mr. Jeff Holmes, CAO

RE: Summer Games Legacy Fund

Dear Jeff,

The Town of Sundre Council passed the following motion at the Regular Council Meeting on November 23, 2020.

Res. 283-23-11-20 MOVED by Councillor Wolfe that the Town of Sundre Council support Mountain View County's request to dissolve the 1983 Summer Games Legacy Fund.

We understand that you already have the support from five (5) of the regional partners required under the Bylaw, however, we felt it was important to show support from Sundre.

If you require additional information, please contact our Legislative Services Department at (403) 638-3551.

Yours truly,

Linda Nelson

Linda Nelson, CLGM, CTAJ, EMR
Chief Administrative Officer
/file

cc: Council

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November 27, 2020

Councillor Tanya Thorn
Chair, AUMA Safe and Healthy
Communities Committee
C/O Town of Okotoks
PO Box 20, Stn. Main
Okotoks, AB T1S 1K1

RE: Appointment to AUMA Safe and Healthy Communities Committee

Dear Ms. Thorn,

The Town of Sundre Council passed the following motion at the Regular Council Meeting on November 23, 2020.

Res. 284-23-11-20 MOVED by Councillor Dalke that the Town of Sundre Council support the appointment of Councillor Cheri Funke to serve on the Alberta Urban Municipalities Association Safe and Healthy Communities Committee for a Term of one (1) year ending in October 2021.

Please feel free to forward any pertinent information to Councillor Funke directly as follows:
Phone: (403) 638-8426 or email: cheri.f@sundre.com

If you require additional information, please contact our Legislative Services Department at (403) 638-3551.

Yours truly,

Linda Nelson

Linda Nelson, CLGM, CTAJ, EMR
Chief Administrative Officer
/file
cc: Council

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