

AGENDA
SPECIAL COUNCIL MEETING
SUMMER VILLAGE OF SUNSET POINT
May 23RD, 2026 at 10:00 am

- 1.0 CALL TO ORDER
- 2.0 APPROVAL OF AGENDA
- 3.0 BUDGET
 - 3.1 2026 Budget for Summer Village of Sunset Point
 - 3.2 Tax Rate Bylaw

AGENDA
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SUMMER VILLAGE OF SUNSET POINT
May 23rd, 2026 at 10:00 am

3.1 2026 Budget for Summer Village of Sunset Point

Recommendation:

That Council approve the 2026 Budget for Summer Village of Sunset Point as attached.

Background:

The budget has been circulated for review and is ready for approval.

Summer Village of Sunset Point 2026 Operating budget

	Actual	2025 Budget
Income		
4010 Residential Taxes	527,622.84	576,784.77
4020 Minimum Tax	18,826.56	18,299.00
4030 Linear Taxes		1,800.00
4050 ASFF Levy	203,090.97	203,091.00
4060 Lac Ste Anne Levy	17,977.96	18,750.00
4070 Provincial Police Downloading		-
4100 Penalties on Taxes	80,453.50	10,000.00
4200 Tax Certificates	850.00	1,000.00
4210 Franchise Fee Revenue	22,416.18	20,000.00
4215 Development Permit Revenue	650.00	2,000.00
4220 Other revenue	10,096.16	6,000.00
4225 Boat Hoist Revveue		50.00
4230 Emergency Response Payments		100.00
4300 LGFF Operating Grant	17,388.00	17,388.00
4305 LGFF Captial Grant	89,372.73	79,000.00
4310 BMTG revenue	2,179.93	15,127.00
4315 CCBF Grant	72,499.84	
4320 FCSS Grant	12,833.81	7,334.00
4400 Building rent	3,600.00	7,500.00
4500 Sewer Fees	111,880.00	111,880.00
4599 ACP Grant Revenue	26,924.00	
4600 Interest earned	9,433.30	1,000.00
4630 fines	4,165.00	600.00
Transfer from reserves		
Total Income	1,232,260.78	1,097,703.77
Gross Profit	1,232,260.78	1,097,703.77
Expenses		
5001 Administration Expenses	12.60	
5005 Insurance - Liability & Crime	5,991.00	7,500.00
5010 Memberships	4,764.82	6,000.00
5011 Legal and professional fees	46,767.00	25,000.00
5012 Meeting Expenses	92.71	1,500.00
5015 Advertising & Promotion	5,135.50	3,500.00
5020 Bank charges	1,082.20	985.00
5021 Interest expense	21.06	
5025 Contracted Assessment	9,498.14	15,000.00

5030 Administrative contracted	119,919.88	69,500.00
5045 Tax recovery Fees	2,610.00	1,500.00
5050 Admin mileage	1,295.90	2,500.00
5055 Administration Conference/Training		1,000.00
5065 Office expenses	2,523.44	3,000.00
5067 Dues and Subscriptions	4,488.21	
5068 Software	2,205.20	7,380.00
5070 Telecommunication	3,429.57	5,505.00
5075 Development Officer	2,916.68	5,000.00
5085 CPP Employer	828.53	1,713.00
5090 WCB	43.22	
5096 Civic Grants	750.00	2,800.00
5098 Contracted Services	4,519.53	8,000.00
5099 Special Project Assessment Services		
5998 Transfer to General Reserve		
Total 5001 Administration Expenses	218,874.13	167,383.00
5004 Bad debts	372,438.71	
5097 Building Repairs	134.90	
5100 Community and Protective Services		
5125 Bylaw Enforcement	21,290.25	25,807.00
5130 Fire Service	33,308.32	36,792.00
5140 Provincial RCMP Cost	17,333.00	17,998.00
5150 Fire Response Payments	108.26	100.00
5160 Emergency Management Expenses		5,500.00
Total 5100 Community and Protective Services	72,039.83	86,197.00
5200 Council Expenses		
5210 Councillor Conference/Training	1,555.12	7,000.00
5220 Councillor Contingency/Expenses	5,650.00	5,500.00
5230 Councillor Honorarium	15,300.00	18,000.00
5240 Councillor Mileage	216.08	1,000.00
5250 Election	1,793.14	2,300.00
Total 5200 Council Expenses	24,514.34	33,800.00
5300 Parks and Recreation Expenses		
5304 Seasonal Worker		-
5310 Library	5,181.69	7,950.00
5320 Grass Cutting	42,050.00	43,000.00
5330 Weed Inspector	341.50	
5340 Misc Park Expenses		1,000.00
5350 Portable Toilets	3,600.00	6,500.00
5365 Recreation Contributions	5,000.00	5,000.00
5370 Shoreline Rehab	1,650.00	
5375 FCSS Expenses	9,167.26	9,167.00
5380 Park Improvements	696.35	

Total 5300 Parks and Recreation Expenses	67,686.80	72,617.00
5400 Public Works		
5410 Garbage Collection	39,218.83	39,600.00
5420 Snow Removal	20,461.28	22,000.00
5430 Landfill	5,312.55	5,000.00
5450 Street Signs		2,000.00
5460 Road Maintenance		
5461 Culvert Replacement		2,000.00
5462 Road Repairs	4,550.75	12,000.00
Total 5460 Road Maintenance	4,550.75	14,000.00
5470 Street lights	19,065.06	19,000.00
5475 Building Utility Expenses	2,871.76	
5997 Transfer to Capital road improvement reserves		5,000.00
Total 5400 Public Works	91,480.23	106,600.00
5500 Utilities		
5510 Lagoon Debenture	31,848.00	31,848.00
5520 Trivillage Revitalization	88,200.00	88,200.00
5530 Trivillage Requisition	111,880.00	111,880.00
Total 5500 Utilities	231,928.00	231,928.00
5600 WILD Utility		
5610 Wild Operating	1,300.12	1,265.00
5620 Wild Debenture	10,588.64	10,589.00
Total 5600 WILD Utility	11,888.76	11,854.00
5700 Government transfers		
5710 MSI Capital Plans	-	68,000.00
5740 MSI Operating Expenses		17,388.00
Total 5700 Government transfers	-	85,388.00
Uncategorized Expense	-	
Total Expenses	1,091,006.76	795,767.00
Net Operating Income	141,254.02	301,936.77
Other Expenses		
5910 ASFF Requisition	203,090.97	203,091.00
5920 Las Ste Anne Requisition	17,977.96	18,750.00
5930 LGFF Requisition		79,000.00
Other Miscellaneous Expense	-	
Amortization	87,980.19	
Total Other Expenses	309,049.12	300,841.00
TOTAL EXPENSES		
Net Other Income	(309,049.12)	(300,841.00)
Net Income (deficit)	(167,795.10)	1,095.77

NOTES

2025 Deficit needs to be factored in- **Total is Line 125, mainly due to bad debts writeoff; however there is**

over Budget	2026 proposed budget	
(49,161.93)	527,993.00	
527.56	17,659.00	As per Excel Spreadsheet
(1,800.00)	#REF!	
(0.03)	267,407.00	Increase of 32%
(772.04)	19,125.00	
-		
70,453.50	5,000.00	
(150.00)	1,000.00	
2,416.18	22,500.00	
(1,350.00)	3,700.00	
4,096.16	1,000.00	
(50.00)	-	
(100.00)	100.00	
-	17,388.00	
10,372.73	91,522.00	2026 Allocation for Capital only- this should only be included there is a corresponding expense per account 5710. Technical
(12,947.07)	-	Needs to be applied for
5,499.81	7,336.00	
(3,900.00)	3,600.00	
-	117,340.00	
8,433.30	5,000.00	
3,565.00	3,000.00	
	8,116.81	
134,557.01	#REF!	
134,557.01	#REF!	
12.60	-	
(1,509.00)	7,500.00	
(1,235.18)	5,000.00	
21,767.00	30,000.00	
(1,407.29)	1,500.00	
1,635.50	3,500.00	
97.20	1,000.00	
21.06	100.00	
(5,501.86)	12,000.00	

50,419.88	75,000.00
1,110.00	1,500.00
(1,204.10)	2,500.00
(1,000.00)	1,800.00
(476.56)	3,000.00
4,488.21	4,000.00
(5,174.80)	4,000.00
(2,075.43)	3,500.00
(2,083.32)	5,800.00
(884.47)	1,000.00
43.22	
(2,050.00)	2,800.00
(3,480.47)	11,000.00

- Transfer to reserve for future capital projects. Put to zero di

51,491.13 **176,500.00**

372,438.71

This was due to Christian camp write off- not applicable for

134.90

-	
(4,516.75)	25,000.00
(3,483.68)	32,430.00
(665.00)	18,789.00
8.26	1,000.00
(5,500.00)	5,500.00
(14,157.17)	82,719.00

Shouldn't be lower than 2025

-	
(5,444.88)	7,000.00
150.00	5,000.00
(2,700.00)	15,000.00
(783.92)	1,000.00
(506.86)	1,000.00
(9,285.66)	29,000.00

-

-	
(2,768.31)	6,500.00
(950.00)	45,000.00
341.50	500.00
(1,000.00)	2,000.00
(2,900.00)	3,600.00

Yellowhead r3egional library \$1246 for 2 qtrs \$2500 (annua
Riley Ekins- per contract \$7140 monthly for around 6 montl

- 4,000.00

Annual Beach Wave contribution to Alberta Beach 5,000 to

0.26 9,170.00

Town of Onoway-FCSS annual contribution

696.35 20,000.00

FRONT Beach cleanup

(4,930.20)	90,770.00	
-		
(381.17)	50,000.00	Per Sandstone waste agreement
(1,538.72)	20,000.00	Small increase
312.55	5,500.00	Small increase
(2,000.00)	6,000.00	Crosswalks to be done, signs are damaged (not capital, rep
-		
(2,000.00)	2,000.00	Repair-use LGFF Operating
(7,449.25)	8,500.00	Small increase Email from Mike to put it to 8,500 for line paint
(9,449.25)		
65.06	19,000.00	Small increase
2,871.76	3,000.00	
(5,000.00)	-	Money to collect to transfer into reserves to fund future cap
(15,119.77)	114,000.00	
-		
-	31,848.00	
-	88,200.00	
-	117,340.00	
-	237,388.00	
-		
35.12	1,345.00	WILD Debenture operating
(0.36)	10,589.00	WILD debenture Phase- Requisition received in April 2026
34.76	11,934.00	
-		
(68,000.00)	91,522.00	Cannot be used for operating - Matches Revenue above
(17,388.00)	-	No requirement to expense - LGFF Operating can be used for
(85,388.00)	91,522.00	
-		
295,239.76	833,833.00	
(160,682.75)		
(0.03)	267,407.00	Must match revenue above
(772.04)	19,125.00	Must match revenue above
(79,000.00)	-	
-		
		This is done annually and is non cash (which is not included
8,208.12	286,532.00	
	1,120,365.00	
(8,208.12)		
(168,890.87)	#REF!	Needs to be raised by taxation

would have been a surplus had the bad debt not occurred.

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SPECIAL COUNCIL MEETING
SUMMER VILLAGE OF SUNSET POINT
May 23rd, 2026 at 10:00 am

3.2 Tax Rate Bylaw

Recommendation:

That Council approve Bylaw 2026-02 – Tax Rate Bylaw for Summer Village of Sunset Point as attached.

Background:

Under the authority of the applicable provincial legislation, council is required each year to adopt a tax rate bylaw to raise the municipal revenues identified in the approved operating budget. The tax rate bylaw establishes the property tax rates for the various assessment classes within the municipality and authorizes the levying of municipal property taxes for the current taxation year. Administration has prepared the proposed tax rates based on the approved municipal budget, the annual assessment roll provided by the assessor, and the requisitions received from the school authority and other requisitioning bodies. The proposed rates are intended to generate sufficient revenue to fund municipal operation, capital programs and requisition obligations while maintain a fair and equitable distribution of taxes.

**Municipal Government Act RSA 2000 Chapter M-26
Part 10 Division 2 Property Tax**

BYLAW OF THE SUMMER VILLAGE OF SUNSET POINT, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL PURPOSES FOR THE YEAR 2026.

WHEREAS the total requirements of the Summer Village of Sunset Point in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	529,571.00
Minimum Municipal	17,659.00
Lac Ste. Anne Foundation Requisition	19,125.00
Special Tax	117,340.00
ASFF Residential School Requisition	266,619.05
ASFF Non-Residential School Requisition	785.63
Designated Industrial Property Tax Requisition	15.40
Total:	\$ 951,117.60

WHEREAS the total taxable assessment of land, buildings and improvements amounts to:

Assessment Description	Total
RESIDENTIAL VACANT	3,493,300
RESIDENTIAL IMPROVED	66,639,200
COMMUNAL RESIDENTIAL	17,835,380
NON-RESIDENTIAL (<i>LINEAR</i>)	210,740
MUNICIPAL EXEMPT	6,674,420
Total:	\$ 94,853,040

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Sunset Point for 2026 total \$1,120,380.40 and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$169,262.81 and \$17,659.00 from "Minimum Municipal Tax" and \$117,340.00 from "Special Tax" and the balance of \$529,571.19 is to be raised by general municipal taxation; and

WHEREAS, the estimated amount to be collected for requisitions total \$286,532 (School \$267,407; Senior Foundation \$19,125; Designated Industrial \$15.40); and

WHEREAS the rates hereinafter set out are deemed necessary to provide the amounts required for municipal school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

**Municipal Government Act RSA 2000 Chapter M-26
Part 10 Division 2 Property Tax**

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act* RSA 2000 Chapter M-26 Part 10 Division 2; and

1. The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
General Municipal			
Residential	404,538.29	70,132,500	5.76820
Communal -residential	123,454.72	17,835,380	6.92190
Non-residential	1,578.19	210,740	7.48880
TOTAL	\$529,571.19	\$88,178,620	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
Alberta School Foundation Fund			
Residential	266,621.37	87,967,880	3.03089
Non-residential	785.63	210,740	3.72800
TOTAL	\$267,407.00	\$88,178,620	

	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX RATE (in mills)</u>
LSA Seniors Foundation			
Residential	19,068.81	87,967,880	0.21677
Non-residential	56.19	210,740	0.26663
TOTAL	\$19,125.00	\$88,178,620	

Designated Industrial Property			
Non-Residential	15.40	210,740	0.07308
TOTAL	\$15.40	\$210,740	

**Municipal Government Act RSA 2000 Chapter M-26
Part 10 Division 2 Property Tax**

2. The minimum amount payable as property tax for general municipal purposes shall be:

	<u>TAX RATE</u>	<u>TAX LEVY</u>
Residential Improved	\$1,300.00	8,271.13
Residential Vacant	\$1,300.00	8,303.80
Non-Residential	\$1,300.00	1,083.65
TOTAL		\$17,658.59

3. THAT this BYLAW shall come into force and effective for 2026 taxation on the date of the third and final reading.

Read a first time on this 23rd day of May, 2026.

Read a second time on this 23rd day of May, 2026.

Unanimous Consent to proceed to third reading on this 23rd day of May, 2026.

Read a third and final time on this 23rd day of May, 2026.

Mayor, Lee Landsberg

Chief Administrative Officer, Jennifer Sunderman