

AGENDA FOR THE REGULAR MEETING OF COUNCIL FOR THE
SUMMER VILLAGE OF ROSS HAVEN IN THE PROVINCE OF ALBERTA TO BE
HELD ON APRIL 11, 2024 AT THE ONOWAY CIVIC CENTRE – PUBLIC
PARTICIPATION IN-PERSON AND VIA ZOOM COMMENCING AT 7:00 P.M.

DETAILS FOR MEETING ACCESS POSTED ON THE ROSS HAVEN WEBSITE

1) Call to Order:

2) Acknowledgement:

(Read: "***We wish to acknowledge that the land on which we gather is Treaty 6 territory and a traditional meeting ground and home for many Indigenous Peoples, including Cree, Saulteaux, Niitsitapi (Blackfoot), Métis, and Nakota Sioux Peoples***".)

3) Acceptance of Agenda:

4) Adoption of the Previous Minutes:

- Minutes of the Regular Meeting – March 14, 2024

(Motion to approve minutes as read, or with amendments thereto)

5) Public Hearings: None scheduled.

6) Delegations: None

7) New Business:

a) 2024 Operating Budget + 3 Year Operating Plan

P 5-8

(Motion to approve and adopt the 2024 Operating Budget and Three-Year Operating Plan, or other direction of Council at meeting time).

b) 5 Year Capital Budget – 2024 through 2028

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(Motion to approve and adopt the 5 Year Capital Budget for years 2024 through 2028, or other direction of Council at meeting time).

c) Bylaw 301-2024 – Special Wastewater Tax – 2024

P 10-11

(Grant all readings, including unanimous consent to go to third reading, to Bylaw 301-2024 – Special Wastewater Tax – 2024, or other direction of Council at meeting time).

d) Bylaw 302-2024 – Tax Rate Bylaw – 2024

P 12-14

(Grant all readings, including unanimous consent to go to third reading, to Bylaw 302-2024 – Tax Rate Bylaw – 2024, or other direction of Council at meeting time).

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- e) Audited Financial Statements – Seniuk & Co - 2024.
(Action as directed by Council at meeting time.)

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- f) Grant Officer Report - Attached
(Action as directed by Council at meeting time.)

- g) Review of Ross Haven Planning Documents - Update

The Summer Village of Ross Haven is embarking upon a review of the Municipality's Planning Documents, including:

Statutory Plans -

Municipal Sustainability Plan (March 2010),
Intermunicipal Collaboration Framework (2019), and
Municipal Development Plan (Sept 2011).

Land Use Bylaw –

Land Use Bylaw 232a-10 (2010),
Amendment 253-13 (2013),
Amendment 257-14 (2014), and
Amendment 263-16 (2016).

Note: The above noted documents are on the Ross Haven website www.rosshaven.ca, plus an Office Consolidation of the Land Use Bylaw prepared in 2017 to make the content of the bylaw and amendments more readable.

It is your Council's intent to review each document, identifying changes where needed. The Council and the CAO are planning to undertake this without any significant external aid or costs. The proposed schedule of Readings and Public Hearings is below.

Members of the community can provide their input by:

1. Sending your comments by email to our CAO at cao@rosshaven.com
2. Providing input during the open session at any of our monthly council meetings,
3. Providing formal input / submission at the Public Hearing for the proposed Bylaws.

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Planning Document Review Timeline - 2024				
Name	First Reading	Public Hearing	Second Reading	Third Reading & Final Reading
Municipal Development Plan	May	September	October	November
Municipal Sustainable Plan	May	September	October	November
Intermunicipal Collaborative Plan	June	September	October	November
Land Use Bylaw	July	September	October	November

(Action as directed by Council at meeting time.)

f) Development Permit Update – 2022 - 2024

22DP05-27 Plan 4883 KS, Block 5, Lot 8 : 408 – 4 STREET
DEMOLITION OF AN EXISTING DETACHED DWELLING, CONSTRUCTION OF A SINGLE DETACHED DWELLING (111.0 SQ. M.), INSTALLATION OF A SEWAGE COLLECTION SYSTEM AND DRILLING OF A WELL.

22DP09-27 Plan 4883 KS, Block 7, Lot 13 : 513 – 5 STREET
DEMOLITION OF AN EXISTING GARAGE, CONSTRUCTION OF A GARAGE (24' x 26'= 58.0 SQ. M.), INSTALLATION OF A SEWAGE COLLECTION SYSTEM, AND DRILLING OF A WELL.

23DP01-27 Plan 4883 KS, Block 3, Lot 5 : 305 – 3 STREET
DEMOLITION OF A DETACHED DWELLING, "MOVE-IN OF A PREVIOUSLY CONSTRUCTED DETACHED DWELLING (155.3 SQ. M.), AND UTILIZATION OF EXISTING OR INSTALLATION OF BOTH A WATER SUPPLY AND SEPTIC SYSTEM.

23DP03-27 Plan 4883 KS, Block 5, Lot 10 : 410 – 4 STREET
DEMOLITION OF AN EXISTING DETACHED DWELLING, CONSTRUCTION OF A SINGLE DETACHED DWELLING (175.8 SQ. M.) C/W ATTACHED GARAGE, INSTALLATION OF A SEWAGE COLLECTION SYSTEM AND DRILLING OF A WELL.

23DP04-27 Plan 4883 KS, Block 5, Lot 10 : 410 – 4 STREET
INSTALLATION OF AN IN-GROUND POOL.

Note: No new Development Permit approvals since November 7, 2023.

(Action as directed by Council at meeting time.)

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9) Financial Reports:

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- a) March 2024 Financial Reports - Attached

(Motion to accept for information.)

10) Correspondence: None

11) Councillor Reports:

- a) Mayor

- b) Deputy Mayor

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- c) Councillor - Attached

(Motion to accept for information.)

12) Administrator's Report

- a) CAO Report

(Motion to accept for information.)

13) Open Floor Discussion – (15 minute time limit)

14) Closed Session - None.

Adjournment: Next Meeting May 9, 2024 Regular Meeting of Council

2024 Operating Budget & 3-Year Financial Plan

Last Revised: April 7, 2024

Information to Copy to Tax Roll

LSAF	(13,208.65)	(16,087.52)	(16,087.52)	(16,087.52)	(16,087.52)
Sewer Tax	275.00	Varies	Varies	Varies	Varies
Cash for Bylaw	(315,504.00)	(340,000.00)	(386,346.48)	(387,625.56)	(396,807.70)

Changes made by:

Ray
Lolly
Dieter
Tony

% Change in Cash Reqmts Tax Bylaw	-2.1%	7.8%	13.6%	0.3%	2.4%
% Change in Expenditures from Previous Year	1.2%	6.0%	3.0%	0.5%	1.7%

	Budgeted 2019	Budget 2023	Actual 2023	Budget 2024	2024 vs 2023 (#) = Bad	Projected 2025	Projected 2026	Projected 2027	Comments
General Government									
Expenses									
Council Remuneration	(10,000.00)	(11,000.00)	(10,200.00)	(11,000.00)	-	(11,000.00)	(11,000.00)	(11,000.00)	
Council Mileage / Subsistence	(2,000.00)	(4,000.00)	(5,942.31)	(6,000.00)	(2,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	
Administrator Fee	(50,000.00)	(48,510.00)	(48,510.00)	(51,905.70)	(3,395.70)	(54,500.99)	(57,226.03)	(60,087.34)	
DEM/Dep DEM		(2,000.00)	-	(2,000.00)	-	(2,000.00)	(2,000.00)	(2,000.00)	
Development Officer		(4,355.00)	(4,260.00)	(4,355.00)	-	(4,355.00)	(4,355.00)	(4,355.00)	
Grant Officer		(3,520.00)	(4,632.50)	(3,840.00)	(320.00)	(3,840.00)	(3,840.00)	(3,840.00)	
Municipal Memberships - Other	-	(3,851.00)	(5,510.37)	(3,579.78)	271.22	(3,579.78)	(3,579.78)	(3,579.78)	
Municipal Memberships - SVLSACE				(1,170.22)	(1,170.22)				
Professional Fees	(5,500.00)	(8,000.00)	(8,021.60)	(8,000.00)	-	(8,000.00)	(8,000.00)	(8,000.00)	
Insurance	(5,500.00)	(6,711.00)	(6,711.00)	(7,200.00)	(489.00)	(7,344.00)	(7,490.88)	(7,640.70)	
Office & Misc	(2,400.00)	(5,750.00)	(7,239.43)	(5,500.00)	250.00	(5,610.00)	(5,722.20)	(5,836.64)	
Bank Charges	(400.00)	(350.00)	(554.71)	(350.00)	-	(350.00)	(350.00)	(350.00)	
Cell / Communication	(2,400.00)	(2,400.00)	(2,413.31)	(2,400.00)	-	(2,400.00)	(2,400.00)	(2,400.00)	
Meals & Entertainment			(94.70)	(200.00)	(200.00)				
Utilities	(20,000.00)	(24,500.00)	(24,362.81)	(26,000.00)	(1,500.00)	(26,780.00)	(27,583.40)	(28,410.90)	
Public Works Supplies	(9,400.00)	(13,000.00)	(14,515.06)	(14,500.00)	(1,500.00)	(14,935.00)	(15,383.05)	(15,844.54)	
Parkways - Drainage					-	-	-	-	Added this back in. I suggest we re
North 43 Sewer Line					-				
Weed Control			(422.00)	(500.00)	(500.00)				
Wages	(69,500.00)	(86,000.00)	(77,298.79)	(82,000.00)	4,000.00	(86,100.00)	(90,405.00)	(94,925.25)	
WCB Expense	-	(1,500.00)	(1,195.34)	(1,600.00)	(100.00)	(1,680.00)	(1,764.00)	(1,852.20)	
Municipal Election	-	-		-	-	(6,500.00)	(6,500.00)	(6,500.00)	
WILD Water	(7,200.00)	(6,651.00)	(10,460.64)	(10,460.64)	(3,809.64)	(10,460.64)	(10,460.64)	(10,460.64)	
Yellowhead Regional Library	(2,890.00)	(701.00)	(640.14)	(800.00)	(99.00)	(800.00)	(800.00)	(800.00)	
School Taxes	(151,716.98)	(158,667.56)	(156,468.63)	(163,226.00)	(4,558.44)	(163,226.00)	(163,226.00)	(163,226.00)	Tony to confirm rate / \$1000K
Fines & Penalties & Interest					-				
FCSS Contribution		(2,200.00)		(2,200.00)	-	(2,200.00)	(2,200.00)	(2,200.00)	
MOST Grant Expenses					-				
Other Misc Exp				(500.00)	(500.00)				Wildfire Spending
LSAC Community Peace Officer		(5,000.00)	-	(5,000.00)	-	(5,150.00)	(5,304.50)	(5,463.64)	
RHCL		(6,000.00)	(6,000.00)	(4,100.00)	1,900.00	(4,100.00)	(4,100.00)	(4,100.00)	
Lac Ste. Anne Foundation	-	(13,208.65)	(13,208.65)	(16,087.52)	(2,878.87)	(16,087.52)	(16,087.52)	(16,087.52)	
Subtotal Expenses	(338,906.98)	(417,875.21)	(408,661.99)	(434,474.86)	(16,599.65)	(446,998.93)	(455,778.00)	(464,960.15)	
Revenue					-				

Rev - Property Taxes	255,000.00		315,463.03		-					
Rev - School Taxes	151,538.48	158,667.56	165,981.03	163,226.00	4,558.44	163,226.00	163,226.00	163,226.00	163,226.00	
Rev - Lac Ste. Anne Foundation	-	13,208.65	13,253.97	16,087.52	2,878.87	16,087.52	16,087.52	16,087.52	16,087.52	
Rev - FCSS Grant	6,141.00		6,168.26		-					
Rev - MSI Operating Grant	8,000.00	17,078.00	17,078.00	17,078.00	-	17,078.00	17,078.00	17,078.00	17,078.00	
Federal Gas Tax			339.67		-					
Grant - Canada Summer Jobs			2,100.00		-					
Grant - Fortis			4,450.00		-					
Grant - Safety Codes			3,523.64		-					
Development Permits			1,671.64		-					
Fines & Penalties			2,463.96		-					
Rev - Senate Election Grant	-	-	-	-	-	-	-	-	-	
Rev - MOST Grant	-	-	-	-	-	-	-	-	-	Tony - Confirm where the \$5,386.31
Rev - Other				5,386.31						Amount from fire paid in 2023 and
Rev - CPO Ticket Revenue		500.00	-		(500.00)	500.00	500.00	500.00	500.00	We Paid invoice 765 on February 6
Rev - Wildfire Community Preparedness				500.00	500.00					
Rev - Interest Income	8,000.00	1,000.00	6,304.02	2,500.00	1,500.00	2,500.00	2,500.00	2,500.00	2,500.00	Tony to confirm Actual 2023 interest
Rev - Tax Certificates	400.00	1,000.00	1,160.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	As far as I can tell, this amount is c
Subtotal Revenue	429,079.48	191,454.21	539,957.22	205,777.83	14,323.62	200,391.52	200,391.52	200,391.52	200,391.52	
Net Revenue (Tax Subsidy)	90,172.50	(226,421.00)	131,295.23	(228,697.03)	(2,276.03)	(246,607.41)	(255,386.48)	(264,568.63)	(264,568.63)	
Protective Services										
Expenses										
All-Net		-	-	-	-	-	-	-	-	
Onoway Regional Fire Services	(30,000.00)	(27,612.00)	(30,620.87)	(30,927.08)	(3,315.08)	(30,927.08)	(30,927.08)	(30,927.08)	(30,927.08)	Dwight to confirm Thursday.
Policing	-	(8,521.00)	(8,521.00)	(12,562.00)	(4,041.00)	(12,562.00)	(12,562.00)	(12,562.00)	(12,562.00)	
	(30,000.00)	(36,133.00)	(39,141.87)	(43,489.08)	(7,356.08)	(43,489.08)	(43,489.08)	(43,489.08)	(43,489.08)	
Revenue										
Bylaw tickets		-	-	-	-	-	-	-	-	
Net Revenue (Tax Subsidy)	(30,000.00)	(36,133.00)	(39,141.87)	(43,489.08)	(7,356.08)	(43,489.08)	(43,489.08)	(43,489.08)	(43,489.08)	
Transportation										
Expenses										
Road R & M	(8,000.00)	(7,000.00)	(7,230.34)	(9,000.00)	(2,000.00)	(5,500.00)	(5,500.00)	(5,500.00)	(5,500.00)	
Equipment R & M	(2,400.00)	(8,000.00)	(4,818.83)	(4,000.00)	4,000.00	(4,500.00)	(4,500.00)	(4,500.00)	(4,500.00)	
	(10,400.00)	(15,000.00)	(12,049.17)	(13,000.00)	2,000.00	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	
Revenue										
Government Transfers for Capital		-	-	-	-	-	-	-	-	

Net Revenue (Tax Subsidy)	(10,400.00)	(15,000.00)	(12,049.17)	(13,000.00)	2,000.00	(10,000.00)	(10,000.00)	(10,000.00)
Water/Wastewater								
Expenses								
Lagoon / Wastewater	(34,000.00)	(44,800.00)	(44,779.24)	(55,424.82)	(10,624.82)	(57,087.56)	(58,800.19)	(60,564.20)
Water and Sewer Tax to Reserves					-			
					-			
	(34,000.00)	(44,800.00)	(44,779.24)	(55,424.82)	(10,624.82)	(57,087.56)	(58,800.19)	(60,564.20)
Revenue								
Rev - Lagoon / Sewer Fund Tax	28,750.00	62,425.00	62,425.00	56,450.00	(5,975.00)	57,087.56	58,800.19	60,564.20
	28,750.00	62,425.00	62,425.00	56,450.00	(5,975.00)	57,087.56	58,800.19	60,564.20
Net Revenue (Tax Subsidy)	(5,250.00)	17,625.00	17,645.76	1,025.18	(16,599.82)	-	-	-
Waste Management								
Expenses								
Garbage Disposal	(7,000.00)	(6,750.00)	(6,450.55)	(6,750.00)	-	(6,750.00)	(6,750.00)	(6,750.00)
	(7,000.00)	(6,750.00)	(6,450.55)	(6,750.00)	-	(6,750.00)	(6,750.00)	(6,750.00)
Revenue								
Garbage Fees								
		-	-	-				
Net Revenue (Tax Subsidy)	(7,000.00)	(6,750.00)	(6,450.55)	(6,750.00)	-	(6,750.00)	(6,750.00)	(6,750.00)
Planning and Development								
Expenses								
Municipal Assessment Services	(7,200.00)	(8,000.00)	(7,920.00)	(8,100.00)	(100.00)	(8,100.00)	(8,100.00)	(8,100.00)
Development / Safety Codes Expense	(8,500.00)		(1,270.00)		-			
	(15,700.00)	(8,000.00)	(9,190.00)	(8,100.00)	(100.00)	(8,100.00)	(8,100.00)	(8,100.00)
Revenue								
Rev - Development/Safety Codes	1,000.00	1,000.00		1,000.00	-	1,000.00	1,000.00	1,000.00
Rev - Development Permits	3,000.00				-			
	4,000.00	1,000.00	-	1,000.00	-	1,000.00	1,000.00	1,000.00
Net Revenue (Tax Subsidy)	(11,700.00)	(7,000.00)	(9,190.00)	(7,100.00)	(100.00)	(7,100.00)	(7,100.00)	(7,100.00)
Recreation and Culture (including FCSS)								
Expenses								
FCSS & Recreation	(12,000.00)							
Trees & Park Improvements	(7,000.00)		(2,045.00)	(2,500.00)	(2,500.00)	(10,000.00)	(2,500.00)	(2,500.00)
	(19,000.00)	-	(2,045.00)	(2,500.00)	(2,500.00)	(10,000.00)	(2,500.00)	(2,500.00)
Revenue								

Government Transfers for Operating					-			
User Fees					-			
Camp Ground Revenue					-			
Transfers from County					-			
					-			
Net Revenue (Tax Subsidy)	(19,000.00)	-	(2,045.00)	(2,500.00)	(2,500.00)	(10,000.00)	(2,500.00)	(2,500.00)
Amortization					#REF!			
Expenses	-	(62,400.00)	(62,400.00)	(62,400.00)	-	(62,400.00)	(62,400.00)	(62,400.00)
Net Revenue (Tax Subsidy)	-	(62,400.00)	(62,400.00)	(62,400.00)	-	(62,400.00)	(62,400.00)	(62,400.00)
Total Revenue	461,829.48	254,879.21	602,382.22	263,227.83	8,348.62	258,479.08	260,191.71	261,955.72
Total Expenditures	(455,006.98)	(590,958.21)	(584,717.82)	(626,138.76)	(35,180.55)	(644,825.57)	(647,817.27)	(658,763.42)
Excess Revenue (Shortfall)	6,822.50	(336,079.00)	17,664.40	(362,910.93)	(26,831.93)	(386,346.48)	(387,625.56)	(396,807.70)
Tax Required to Balance Budget	6,822.50	(336,079.00)		(362,910.93)	(26,831.93)	(386,346.48)	(387,625.56)	(396,807.70)
Add: Debt Principle Payments	-	-		-	-	-	-	-
Add: Surplus for future plans	-	-		-	-	-	-	-
Subtract: Amortization Expense	-	20,575.00	(17,664.00)	22,910.93	2,335.93	-	-	-
Total Cash Requirements (Tax Bylaw)	6,822.50	(315,504.00)	(17,664.00)	(340,000.00)	(24,496.00)	(386,346.48)	(387,625.56)	(396,807.70)
Budget vs Actual								
Accumulated Surplus, Beginning of Year:		4,222,459.00		4,228,134.00	5,675.00	4,228,134.00	4,228,134.00	4,228,134.00
Accumulated Surplus, End of Year:		4,228,134.00		4,233,809.00	5,675.00	4,233,809.00	4,233,809.00	4,233,809.00
Amount transferred to Ammortization		41,825.00	80,064.00	39,489.07		62,400.00	62,400.00	62,400.00

Sum of Estimate		Year						
Category	Item	2024	2025	2026	2027	2028	2029+	Grand Total
Administration	Laptop, including setup			\$2,000				\$2,000
Council	Council Laptops, including setup			\$13,000				\$13,000
Infrastructure	Electronic Signage Board						\$15,000	\$15,000
	Entry Gate + Camera at Parkins / RR34	\$125,000						\$125,000
	Entry Signage						\$15,000	\$15,000
	New Street Signage		\$12,000					\$12,000
	Second Exit (Emergency Exit)	\$250,000						\$250,000
	Village Beautification (tree planting, planters, or ??)						\$15,000	\$15,000
	Water Service						\$4,500,000	\$4,500,000
	Additional Canada Post Mailboxes	\$5,000						\$5,000
	Car / Boat Wash							
	Shop / Quonset Replacement							
	Residential Signage (signposts for each lot)						\$25,000	\$25,000
Public Works	Mower Replacement		\$25,000					\$25,000
	Pickup Truck Replacement				\$100,000			\$100,000
	Skid-steer Replacement		\$35,000					\$35,000
	Signage (Emergency, Fire Ban, Muster)	\$10,000						\$10,000
	Chipper (mobile, on wheels and with motor)		\$20,000					\$20,000
	Commercial Brush Cutter (Bobcat Attachment)		\$7,000					\$7,000
Streets	5th Parkway Drainage Issues (between 5 and 6 ST)	\$45,000						\$45,000
	8th Parkway Drainage Issues (between 8 & 9 ST)	\$65,000						\$65,000
	8th Street Asphalt Millings Along Park			\$25,000				\$25,000
	Fourth Street Remediation	\$100,000						\$100,000
	Resurface Parkins						\$350,000	\$350,000
	RR34						\$1,050,000	\$1,050,000
	Speed Bump (Parkins, Entrance)	\$12,000						\$12,000
	Street Paving Phase 1				\$220,000			\$220,000
	Street Paving Phase 2					\$220,000		\$220,000
	Street Paving Phase 3						\$220,000	\$220,000
	Street Paving Phase 4						\$220,000	\$220,000
	Street Paving Phase 5						\$220,000	\$220,000
	8th Street Drainage (parallel to lake)	\$35,000						\$35,000
	7th Street Drainage (parallel to lake)	\$35,000						\$35,000
	Removal of Street Islands, relocate power poles		\$25,000					\$25,000
	Address Second Street and Third Bottom being below 1:100 year flood level (Engineering & Remediation)			\$200,000				\$200,000
	New gravel supply and spread on all streets							
Rec/Park	Gate Repairs / Replacements		\$12,000					\$12,000
	Walkway Improvements through Village						\$150,000	\$150,000
Grand Total		\$682,000	\$136,000	\$240,000	\$320,000	\$220,000	\$6,780,000	\$8,378,000

BYLAW NO. 301-2024

SUMMER VILLAGE OF ROSS HAVEN

BEING A BYLAW OF THE SUMMER VILLAGE OF ROSS HAVEN, IN THE PROVINCE OF ALBERTA, TO RAISE REVENUE TO PAY FOR THE COST OF OPERATION OF THE SUMMER VILLAGE'S WASTEWATER SYSTEM.

WHEREAS, pursuant to Section 382 of the *Municipal Government Act* (Alberta), the Council of the Summer Village of Ross Haven may pass a special tax by-law to raise revenue for a specific purpose or service; and

WHEREAS, the Council of the Summer Village of Ross Haven is of the view that revenue needs to be raised by way of a special tax to pay a portion of the costs to be incurred in the operation of a sewer collection system within the Summer Village and that amount is **\$56,450.00**; and .

NOW THEREFORE, under the authority of the *Municipal Government Act* (Alberta), the Council of the Summer Village of Ross Haven hereby enacts as follows:

A. Lagoon Access Fee (\$54,240.00):

1. That the Chief Administrative Officer is hereby authorized to levy the following special tax rate on each taxable property as shown on subdivision plans within the corporate limits of the Summer Village of Ross Haven.
2. That the amount payable per taxable property as a special tax shall be an amount of **\$240.00** levied in 2024 equally on all **226** taxable properties within the corporate limits of the Summer Village of Ross Haven.
3. That the **"Special Tax"** and said charge of **\$240.00** shall be levied and included on the 2024 Tax Notice and is a debt due to the municipality known as the Summer Village of Ross Haven and is payable June 30, 2024.

B. Lagoon Connection Fee (\$2,210.00):

4. That the Chief Administrative Officer is hereby authorized to levy the following special tax rate on specific taxable properties, as shown on the attached Schedule A, within the corporate limits of the Summer Village of Ross Haven.
5. That the amount payable per taxable property as a special tax shall be an amount of **\$65.00** levied in 2024 on the above specified **34** taxable properties within the corporate limits of the Summer Village of Ross Haven.
6. That the **"Special Tax"** and said charge of **\$65.00** shall be levied and included on the 2024 Tax Notice and is a debt due to the municipality known as the Summer Village of Ross Haven and is payable June 30, 2024.

7. That this BYLAW shall come into force and effect for 2024 taxation on the date of third and final reading.

Read a first time on this 11th day of April, 2024.

Read a second time on this 11th day of April, 2024.

Unanimous Consent to proceed to third reading on this 11th day of April, 2024.

Read a third and final time on this 11th day of April, 2024.

Signed this 11th day of April, 2024.

Mayor

Chief Administrative Officer

SCHEDULE A

Lots subject to the Lagoon Connection Fee

Plan 772 0181 Block 1 Lot 2
Plan 4100MC Block 11 Lot 93
Plan 4883KS Block 3 Lot 15
Plan 4883KS Block 7 Lot 4
Plan 4883KS Block 7 Lot 10
Plan 4883KS Block 7 Lot 13
Plan 4883KS Block 8 Lot 13
Plan 4883KS Block 11 Lot 9
Plan 4100MC Block 11 Lot 32
Plan 4100MC Block 11 Lot 48
Plan 4100MC Block 11 Lot 58
Plan 4100MC Block 11 Lot 76

Plan 4100MC Block 11 Lot 82
Plan 4883KS Block 2 Lot 13
Plan 4883KS Block 4 Lot 5
Plan 4883KS Block 7 Lot 6
Plan 4883KS Block 7 Lot 11
Plan 4883KS Block 7 Lot 14
Plan 4883KS Block 11 Lot 4
Plan 4100MC Block 11 Lot 20
Plan 4100MC Block 11 Lot 34
Plan 4100MC Block 11 Lot 50A
Plan 4100MC Block 11 Lot 62

Plan 4100MC Block 11 Lot 92
Plan 4883KS Block 3 Lot 12
Plan 4883KS Block 5 Lot 5A
Plan 4883KS Block 7 Lot 8
Plan 4883KS Block 7 Lot 12
Plan 4883KS Block 8 Lot 9
Plan 4883KS Block 11 Lot 6
Plan 4100MC Block 11 Lot 24A
Plan 4100MC Block 11 Lot 47
Plan 4100MC Block 11 Lot 55A
Plan 4100MC Block 11 Lot 75

BYLAW NO. 302-2024

SUMMER VILLAGE OF ROSS HAVEN

A BYLAW OF THE SUMMER VILLAGE OF ROSS HAVEN, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF ROSS HAVEN FOR THE 2024 TAXATION YEAR

WHEREAS, the total requirements of the Summer Village of Ross Haven in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	\$190,693.53
Minimum Municipal	\$146,569.98
Lac Ste. Anne Foundation	\$ 16,087.52
ASFF Residential School Requisition	\$164,061.00
ASFF Residential School Requisition – Under Requisition 2023	\$ -6,827.18
Designated Industrial Property Tax Requisition	\$ 17.88
Total:	\$510,602.73

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

Residential Vacant	\$ 1,056,230.00
Residential Improved	\$62,508,280.00
Non-Residential (Linear)	\$ 233,730.00
Municipal Exempt	\$ 3,055,450.00
Church Exempt	\$ 158,640.00
Total:	\$67,012,330.00

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Ross Haven for 2024 total \$ 626,138.76; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$ 174,311.82 and \$ 146,569.98 from "Minimum Municipal Tax" and the balance of \$ 190,693.53 is to be raised by general municipal taxation; and

WHEREAS, the estimated contribution to the Lagoon Access and Connection Tax is \$56,450.00, 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; and

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

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Summer Village of Ross Haven, in the Province of Alberta, enacts as follows:

BYLAW NO. 302-2024

SUMMER VILLAGE OF ROSS HAVEN

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

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Residential/Farmland	\$ 190,693.53	\$63,564,510.00	3.000000
Non-Residential Linear Vacant	\$ 632.43	\$ 233,730.00	2.705814
Total	\$ 158,197.99	\$61,675,630.00	

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	\$ 164,061.00	\$63,564,510.00	2.650000
Residential/Farmland – Under Levy 2021	\$ - 6,827.18	\$63,564,510.00	-0.107406
Total	\$ 157,233.82	\$63,564,510.00	

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Lac Ste. Anne Foundation			
Residential/Farmland	\$ 16,087.52	\$63,564,510.00	0.253000
Total	\$ 16,087.52	\$63,564,510.00	

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Designated Industrial Property			
Non-Residential Linear Vacant	\$ 17.88	\$ 233,730.00	0.07650
Total	\$ 17.88	\$ 233,730.00	

2. That the minimum amount payable as property tax for general municipal purposes shall be one thousand three hundred and fifty dollars (\$1440.00) as follows:

	<u>Tax Levy</u>	<u>Tax Rate</u>
Residential Vacant	\$ 15,551.31	\$ 1440.00
Residential Improved	\$ 131,018.67	\$ 1440.00
Non-Residential (Linear)	\$ 2,247.57	\$ 1440.00
Total	\$ 148,817.55	

BYLAW NO. 302-2024
SUMMER VILLAGE OF ROSS HAVEN

3. That a penalty of eighteen percent (18%) shall be added on all current (2024) unpaid taxes remaining unpaid after June 30th, 2024 and shall be added on July 1st, 2024.
4. That a penalty of eighteen percent (18%) shall be added onto all outstanding taxes and related costs that remain unpaid after December 31st, 2024 and shall be added on January 1, 2025.
5. That this BYLAW shall come into force and have effect on the date of the third and final reading).

Read a first time on this 11th day of April, 2024.

Read a second time on this 11th day of April, 2024.

Unanimous Consent to proceed to third reading on this 11th day of April, 2024.

Read a third and final time on this 11th day of April, 2024.

Signed this 11th day of April, 2024.

Mayor

Chief Administrative Officer

SUMMER VILLAGE OF ROSS HAVEN
Financial Statements
Year Ended December 31, 2023

Draft for discussion purposes only

SUMMER VILLAGE OF ROSS HAVEN
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Year Ended December 31, 2023

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management, in accordance with Canadian Public Sector Accounting Standards. They necessarily include some amounts that are based on the best estimates and judgments of management. Financial data elsewhere in the report is consistent with that in the financial statements.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of the financial statements.

Management reports directly to Council on an ongoing basis, carrying out its audit program to ensure internal controls and their application are reviewed and financial information is tested and independently verified.

Prior to their submission to Council, the financial statements have been reviewed and recommended for approval by management. The financial statements have been audited by the independent firm of Seniuk and Company, Chartered Professional Accountants. Their report to the Council, stating their opinion, basis for opinion, other information, responsibilities of management and those charged with governance for the financial statements, and auditors' responsibilities for the audit of the financial statements, follows.

Mr. Tony Sonnleitner, CAO

Spruce Grove, Alberta
April 11, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of Summer Village of Ross Haven

Opinion

We have audited the financial statements of Summer Village of Ross Haven (the "municipality"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the municipality in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

(continues)

Independent Auditor's Report to the Members of Council of Summer Village of Ross Haven (*continued*)

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

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

Edmonton, Alberta
April 11, 2024

**Seniuk and Company,
Chartered Professional Accountants**

SUMMER VILLAGE OF ROSS HAVEN**Statement of Financial Position****December 31, 2023**

	2023	2022
ASSETS		
Cash and temporary investments (Note 2)	\$ 65,097	\$ 498,670
Restricted portion of term deposits (Notes 2, 3)	157,291	157,651
Term deposits (Notes 2, 3)	262,709	462,349
Taxes and grants in place of taxes receivable (Note 4)	3,223	3,732
Grants and receivables from other governments (Note 5)	413,105	351,761
Interest receivable	5,293	1,435
	906,718	1,475,598
LIABILITIES		
Accounts payable	14,563	609,697
Deferred income (Note 7)	566,738	492,373
	581,301	1,102,070
NET FINANCIAL ASSETS	325,417	373,528
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 6)	3,286,672	3,329,884
ACCUMULATED SURPLUS	\$ 3,612,089	\$ 3,703,413
COMMITMENT (Note 13)		
APPROVED ON BEHALF OF COUNCIL		
_____	Mayor	
_____	Councilor	

SUMMER VILLAGE OF ROSS HAVEN
Statement of Operations and Accumulated Surplus
Year Ended December 31, 2023

	Budget 2023	Total 2023	Total 2022
REVENUES			
Net municipal taxes (Schedule 1)	\$ 377,425	\$ 378,777	\$ 363,683
User fees	2,000	7,271	5,063
Government transfers for operating (Schedule 2)	17,078	21,278	13,058
Investment income	1,000	25,343	14,958
Penalties and costs of taxes	500	3,093	2,085
	398,003	435,762	398,847
EXPENSES			
Administration and legislative	186,272	104,097	96,267
Protective services	41,133	44,228	34,093
Roads, streets, walks and lighting	90,900	114,392	126,925
Water supply and distribution	78,001	215,201	663,862
Land use planning, zoning and development	17,875	10,163	6,605
Recreation and culture	12,901	39,005	47,923
	427,082	527,086	975,675
DEFICIT FROM OPERATIONS	(29,079)	(91,324)	(576,828)
OTHER INCOME			
Government transfers for capital (Schedule 2)	-	-	14,600
ANNUAL DEFICIT	(29,079)	(91,324)	(562,228)
ACCUMULATED SURPLUS - BEGINNING OF YEAR	3,703,412	3,703,412	4,265,641
ACCUMULATED SURPLUS - END OF YEAR	\$ 3,674,333	\$ 3,612,089	\$ 3,703,413

SUMMER VILLAGE OF ROSS HAVEN
Statement of Changes in Net Financial Assets
Year Ended December 31, 2023

	Budget 2023	2023	2022
ANNUAL DEFICIT	\$ (29,079)	\$ (91,324)	\$ (562,228)
Amortization of tangible capital assets	-	63,986	64,884
Purchase of tangible capital assets	-	(20,773)	(14,600)
	-	43,213	50,284
DECREASE IN NET FINANCIAL ASSETS	(29,079)	(48,111)	(511,944)
NET FINANCIAL ASSETS - BEGINNING OF YEAR	373,528	373,528	885,472
NET FINANCIAL ASSETS - END OF YEAR (Note 2)	\$ 344,449	\$ 325,417	\$ 373,528

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SUMMER VILLAGE OF ROSS HAVEN**Statement of Cash Flows****Year Ended December 31, 2023**

	2023	2022
OPERATING ACTIVITIES		
Annual deficit for the year	\$ (91,324)	\$ (562,228)
Item not affecting cash:		
Amortization	63,985	64,883
	(27,339)	(497,345)
Changes in non-cash working capital:		
Interest receivable	(3,858)	320
Grants and receivables from other governments	(61,344)	(10,891)
Current taxes and grants in place of taxes	509	3,131
Accounts payable	(595,133)	598,437
Deferred income	74,365	47,716
	(585,461)	638,713
Cash flow from (used by) operating activities	(612,800)	141,368
CAPITAL ACTIVITIES		
Cash used to acquire tangible capital assets	(20,773)	(14,600)
Cash flow used by capital activities	(20,773)	(14,600)
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash	360	3,503
Decrease (increase) in term deposits	199,640	236,497
Cash flow from investing activities	200,000	240,000
INCREASE (DECREASE) IN CASH FLOW	(433,573)	366,768
Cash - beginning of year	498,670	131,902
CASH - END OF YEAR (Note 2)	\$ 65,097	\$ 498,670

SUMMER VILLAGE OF ROSS HAVEN
Schedule of Property and Other Taxes
Year Ended December 31, 2023

(Schedule 1)

	Budget (Unaudited) 2023	2023	2022
TAXATION			
Real property tax	\$ 486,876	\$ 486,030	\$ 490,286
Special assessments	62,425	62,425	45,400
	549,301	548,455	535,686
REQUISITIONS			
Alberta school foundation	158,668	156,469	158,678
Seniors' housing requisition	13,209	13,209	13,325
	171,877	169,678	172,003
NET MUNICIPAL TAXES	\$ 377,424	\$ 378,777	\$ 363,683

Schedule of Government Transfers
Year Ended December 31, 2023

(Schedule 2)

TRANSFERS FOR OPERATING			
Provincial Government	\$ 17,078	\$ 21,278	\$ 13,058
	17,078	21,278	13,058
TRANSFERS FOR CAPITAL			
Provincial Government	-	-	14,600
TOTAL GOVERNMENT TRANSFERS	\$ 17,078	\$ 21,278	\$ 27,658

Schedule of Expenditures by Object
Year Ended December 31, 2023

(Schedule 3)

EXPENSES			
Salaries, wages & benefits	\$ 12,500	\$ 88,695	\$ 90,950
Contracted and general services	205,831	315,714	762,937
Materials, goods and utilities	53,650	52,052	50,205
Transfer to local boards and agencies	6,701	6,640	6,700
Amortization	62,400	63,985	64,883
Total Expenditures by Object	\$ 341,082	\$ 527,086	\$ 975,675

SUMMER VILLAGE OF ROSS HAVEN
Schedule of Changes in Accumulated Surplus
Year Ended December 31, 2023

(Schedule 4)

	Unrestricted Surplus	General Restricted Surplus	Lagoon & Wastewater Restricted Surplus	Equity in Tangible Capital Assets	2023 Total	2022 Total
BALANCE, BEGINNING OF YEAR	\$ 11,402	\$ 105,000	\$ 257,127	\$ 3,329,884	\$ 3,703,413	\$ 4,265,641
Excess (deficiency) of revenues over expenses	(91,324)	-	-	-	(91,324)	(562,228)
Current year funds used for tangible capital assets	(20,773)	-	-	20,773	-	-
Annual amortization expense	63,985	-	-	(63,985)	-	-
Transfer to/from reserves	60,000	-	(60,000)	-	-	-
	11,888	-	(60,000)	(43,212)	(91,324)	(562,228)
BALANCE, END OF YEAR	\$ 23,290	\$ 105,000	\$ 197,127	\$ 3,286,672	\$ 3,612,089	\$ 3,703,413

SUMMER VILLAGE OF ROSS HAVEN
Schedule of Segmented Disclosure
Year Ended December 31, 2023

(Schedule 5)

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	Total
REVENUE								
Net municipal taxes	\$ 378,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,777
Government transfers	19,178	-	-	-	-	-	2,100	21,278
User fees and sales of goods	3,402	-	-	3,869	-	-	-	7,271
Investment income	25,343	-	-	-	-	-	-	25,343
Other revenues	3,093	-	-	-	-	-	-	3,093
	429,793	-	-	3,869	-	-	2,100	435,762
EXPENSES								
Contract and general services	82,991	44,228	7,230	10,163	2,467	168,637	-	315,716
Salaries and wages	11,393	-	25,765	-	25,766	25,767	-	88,691
Materials, goods and utilities	9,583	-	42,470	-	-	-	-	52,053
Transfers to local boards	-	-	-	-	6,640	-	-	6,640
Amortization	130	-	38,926	-	4,131	20,799	-	63,986
	104,097	44,228	114,391	10,163	39,004	215,203	-	527,086
Excess (deficiency) of revenue over expenses before other	\$ 325,696	\$ (44,228)	\$ (114,391)	\$ (6,294)	\$ (39,004)	\$ (215,203)	2,100	\$ (91,324)

SUMMER VILLAGE OF ROSS HAVEN

Schedule of Tangible Capital Assets

(Schedule 6)

Year Ended December 31, 2023

	Opening Balance	Additions and Transfers	Disposals, Impairments and Transfers	Closing Balance
For the year ended December 31, 2023				
Cost				
Land	\$ 2,094,041	\$ -	\$ -	\$ 2,094,041
Land improvements	138,835	-	-	138,835
Engineered structures	2,245,697	-	-	2,245,697
Buildings	423,452	-	-	423,452
Motor vehicles	60,082	-	-	60,082
Machinery and equipment	131,865	-	-	131,865
Assets under construction	-	20,773	-	20,773
	5,093,972	20,773	-	5,114,745
Accumulated Amortization				
Land improvements	(82,332)	(7,448)	-	(89,780)
Buildings	(225,424)	(16,617)	-	(242,041)
Machinery and equipment	(101,019)	(4,938)	-	(105,957)
Motor vehicles	(24,821)	(5,693)	-	(30,514)
Engineered structures	(1,330,492)	(29,289)	-	(1,359,781)
	(1,764,088)	(63,985)	-	(1,828,073)
Net Book Value	\$ 3,329,884	\$ (43,212)	\$ -	\$ 3,286,672

For the year ended December 31, 2022

Cost				
Land	\$ 2,094,041	\$ -	\$ -	\$ 2,094,041
Land improvements	124,235	14,600	-	138,835
Engineered structures	2,245,697	-	-	2,245,697
Buildings	423,452	-	-	423,452
Motor vehicles	60,082	-	-	60,082
Machinery and equipment	131,865	-	-	131,865
	5,079,372	14,600	-	5,093,972
Accumulated Amortization				
Land improvements	(75,371)	(6,962)	-	(82,333)
Buildings	(208,805)	(16,618)	-	(225,423)
Machinery and equipment	(95,013)	(6,006)	-	(101,019)
Motor vehicles	(18,812)	(6,008)	-	(24,820)
Engineered structures	(1,301,205)	(29,288)	-	(1,330,493)
	(1,699,206)	(64,882)	-	(1,764,088)
Net Book Value	\$ 3,380,166	\$ (50,282)	\$ -	\$ 3,329,884

Additions to assets under construction are reported net of those tangible capital assets placed in service during the year which are shown in their respective asset classifications.

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Summer Village of Ross Haven (the Municipality) are prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS). It is a municipality in the Province of Alberta, Canada and operates under the provisions of the Municipal Government Act, R.S.A., 2000, c. M-26, as amended (MGA). Significant aspects of the accounting policies adopted by the Municipality are as follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are accounted for in the period in which they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Expenses are recognized as they are incurred and measurable based upon receipt of the goods and services and/or the legal obligation to pay.

Tax Revenue

Annually, the Municipality bills and collects property tax revenues for municipal purposes. Tax revenues are based on market value assessments determined in accordance with the Municipal Government Act (MGA) and annually established tax rates. Municipal tax rates are set each year by the Municipality Council in accordance with legislation and the Municipality Council approved policies to raise the tax revenue required to meet the Municipality's budget requirements. Tax revenues are recorded at the time tax billings are issued. Property assessments are subject to tax appeal. Expenses related to tax appeals and allowances are separately disclosed in the Schedule of Property and Other Taxes.

The Municipality also bills and collects education tax on behalf of the Province of Alberta (the Province). Education tax rates are established by the Province each year in order to fund the cost of education on a province-wide basis. Education taxes collected are remitted to the Province and are excluded from revenues and expenses in the Schedule of Property and Other Taxes (Schedule 1).

Segment disclosures

The Schedule of Segment Disclosures – Schedule 5 has been prepared in accordance with PS2700 Segment Disclosures. Segment disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the Municipality. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal financial planning and budget processes.

Segments include:

- a) Transportation Services includes roadway and parking services.
- b) Protective Services is comprised of police, traffic safety, bylaw enforcement and fire rescue.
- c) Recreation and Culture includes parks and recreation, community and family services, planning and corporate properties and public housing.
- d) General Government includes municipal administration and council governance.
- e) Planning and Development includes related services for the betterment of the municipality.
- f) Environmental Services include water, sewage, and garbage services.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash and Short Term Investments

Cash and cash equivalents consist of cash on deposit, bankers' acceptances, treasury bills and commercial paper, at cost, which approximates market value. These cash equivalents generally mature within 90 days from the date of purchase, are capable of reasonably prompt liquidation and may be used to manage the Municipality's cash position throughout the year.

Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from other orders of government that are not the result of an exchange transaction and for which there is no expectation of repayment or direct financial return to the transferor in the future. The Municipality receives government transfers from the Federal and Provincial governments to fund operating and capital expenditures. These transfers to the Municipality are recognized as revenues when the transfers are authorized and all the eligibility criteria, if any, has been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient. Prior to that time, any amounts received along with restricted interest thereon are recorded as deferred revenue.

Authorized transfers from the Municipality to other organizations or individuals are recorded as an expense when the transfer has been authorized and the eligibility criteria, if any, have been met by the recipient. The majority of transfers made by the Municipality are in the form of tangible capital assets, grants and subsidies.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant estimates include:

- Estimated accrued receivables.
- Useful lives for tangible capital assets.
- Assessment of impairment of long term assets.
- Estimated accrued payables.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Deferred Revenue

Deferred revenue comprises funds received in advance of services performed or where the use of funds is externally restricted. These amounts are recognized as revenue in the period the service is performed or when the funds are used for the purpose specified. When agreements stipulate that interest earned on contributions should be restricted for a specific purpose that interest is treated as a contribution received and recorded as an addition to deferred revenue.

Debt Charges Recoverable

Debt recoverable consists of long term debt amounts borrowed that are recoverable under loans or other financial arrangements made to non-profit organizations. These debt recoverable amounts are recorded at a value equivalent to the offsetting outstanding long term debt balances as at December 31. Loans are recorded at the lower of cost and net recoverable value. A valuation allowance in the debt recoverable is recognized when there is no longer any reasonable assurance of collection.

Requisition Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

Land for Resale

Land for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

Local Improvements

When a service or improvement is deemed to benefit a specific area more than the municipality as a whole, the project may be classified as a local improvement under the MGA to be paid in whole or in part by a tax imposed on the benefiting property owners. The property owners' share of the improvement is recognized as revenue and established as a receivable in the period that the project expenditures are completed.

Deposits

Deposits are held for the purposes of securing the compliance of a third party to contractual stipulations. Deposits are returned when compliance with contractual stipulations is determined. Deposits are recognized as revenue when a third party defaults on the contractual stipulations that the deposits were securing against.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Contaminated Sites Liability

Contaminated sites are the result of a chemical, organic or radioactive material or live organism in amounts that exceed an environmental standard being introduced into soil, water or sediment. The Municipality recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Municipality is directly responsible or accepts responsibility for the contamination,
- it is expected that future economic benefits will be given up, and
- a reasonable estimate of the amount can be made.

Sites that are currently in productive use are only considered contaminated sites if an unexpected event results in remediation. In cases where the Municipality's responsibility is not determinable, a contingent liability may be disclosed.

The liability reflects the Municipality's best estimate, as of December 31, of the amount required to remediate non-productive sites to the current minimum standard of use prior to contamination. Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. The liability is recorded net of any estimated recoveries from third parties. When cash flows are expected to occur over extended future periods the Municipality will measure the liability using present value techniques. This liability is reported in the Statement of Financial Position.

Asset Retirement Obligations

Asset retirement obligations are a result of obligations associated with the retirement of tangible capital assets controlled by the municipality. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

Non-Financial Assets

Non-financial assets are not available to discharge liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. Non-financial assets include tangible capital assets, inventory of materials and supplies, and other assets.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Tangible Capital Assets

Tangible capital assets are stated at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less accumulated amortization of the tangible capital assets, is amortized on a straight-line basis at the following rates:

Land improvements	15-20 years
Buildings	25 years
Machinery and equipment	10 years
Motor vehicles	10 years
Engineered structures - roadways	20-25 years
Engineered structures - wastewater system	45 years

The municipality regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of Long Lived Assets

The municipality tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Reserves and Equity in Tangible Capital Assets

Certain amounts, as approved by Council, are designated within accumulated surplus as reserves for future operating and capital expenditures.

Equity in tangible capital assets is included within accumulated surplus. It represents the investment in tangible capital assets after deducting the portion financed by long term debt.

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

2. CASH, TEMPORARY INVESTMENTS, AND RESTRICTED CASH

	2023	2022
Cash and temporary investments	\$ 65,097	\$ 498,670
Term deposits - unrestricted portion	262,709	462,349
	327,806	961,019
Restricted cash	157,291	157,651
	\$ 485,097	\$ 1,118,670

Temporary investments are short term deposits with original maturities of one year or less.

Restricted amounts received from municipal grants and are held exclusively for future approved projects and not included as part of the municipality's cash as noted above. (Note 7)

3. TERM DEPOSITS

	2023 Cost	2023 Market value	2022 Cost	2022 Market value
1 Year term deposit maturing on September 6, 2024 at 4% per annum	\$ 420,000	\$ 420,000	\$ -	\$ -
1 Year term deposit maturing on December 5, 2023 at 3.25% per annum	-	-	120,000	120,000
1 Year term deposit maturing on December 5, 2023 at 3.25% per annum	-	-	500,000	500,000
	\$ 420,000	\$ 420,000	\$ 620,000	\$ 620,000

4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

Taxes and grants in place of taxes receivable are comprised of:

	2023	2022
Current taxes and grants in place of taxes	\$ 3,223	\$ 1,047
Taxes under-levy	-	2,685
	\$ 3,223	\$ 3,732

5. GRANTS AND RECEIVABLES FROM OTHER GOVERNMENTS

Grants and receivables from other governments are comprised of:

	2023	2022
Canada Community-Building Fund	\$ 100,570	\$ 85,554
Municipal Sustainability Initiative - Capital	305,892	260,058
	406,462	345,612
Subtotal	406,462	345,612
Goods and Services Tax refundable	6,643	6,149
	\$ 413,105	\$ 351,761

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Land	\$ 2,094,041	\$ -	\$ 2,094,041	\$ 2,094,041
Land improvements	138,835	89,780	49,055	56,503
Engineered structures	2,245,697	1,359,781	885,916	915,205
Buildings	423,452	242,042	181,410	198,028
Machinery and equipment	131,865	105,957	25,908	30,846
Motor vehicles	60,082	30,513	29,569	35,261
Assets under construction	20,773	-	20,773	-
	\$ 5,114,745	\$ 1,828,073	\$ 3,286,672	\$ 3,329,884

For additional information see the Schedule of Tangible Capital Assets. (Schedule 6)

7. DEFERRED REVENUE

Deferred revenue is comprised of:

	2023	2022
Basic Municipal Transportation Grant	\$ 25,674	\$ 25,675
Canada Community-Building Fund	232,187	217,171
Municipal Sustainability Initiative - Capital	282,517	236,683
Other grants	10,618	-
Subtotal	550,996	479,529
Taxes over-levy	6,413	-
Prepaid Property Taxes	9,329	12,844
	\$ 566,738	\$ 492,373

Municipal Sustainability Initiative - Capital

Funding from the Provincial Government was allocated to the Municipality in the current year from the Municipal Sustainability Initiative - Capital. The grant funding is restricted to eligible capital projects, as approved under the funding agreements, which are scheduled for completion in the next few years. Unexpended funds related to the advance less amounts receivable from the Provincial Government are supported by restricted cash held exclusively for these projects (refer to Note 2.).

Canada Community-Building Fund

Funding from the Provincial Government was allocated to the Municipality in the current year from the Canada Community-Building Fund and is restricted to eligible capital projects as approved under the funding agreement. Funds from this grant are being deferred for a future project. Unexpended funds related to the advance are supported by restricted cash held exclusively for this project (refer to Note 2.).

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

8. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits, as defined by Alberta Regulation 255/00 for the Summer Village of Ross Haven, be disclosed as follows:

	2023	2022
Total debt limit	\$ 653,643	\$ 598,271
Total debt	-	-
Amount of debt limit unused	653,643	598,271
Debt servicing limit	108,941	99,712
Debt servicing	-	-
Amount of debt servicing limit unused	\$ 108,941	\$ 99,712

The debt limit is calculated at 1.5 times revenue of the Municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk, if further debt is acquired. The calculation taken alone does not represent the financial stability of the Municipality. Rather, the financial statements must be interpreted as a whole.

9. EQUITY IN TANGIBLE CAPITAL ASSETS

Equity in tangible capital assets is comprised of:

	2023	2022
Tangible capital assets (Note 6.)	\$ 5,114,745	\$ 5,093,973
Accumulated amortization (Note 6.)	(1,828,073)	(1,764,089)
	\$ 3,286,672	\$ 3,329,884

10. SEGMENTED DISCLOSURE

The Summer Village of Ross Haven provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 4).

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

11. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the Chief Administrative Officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

			2023	2022
	Salary (1)	Benefits & allowances (2)	Total	Total
L. Chadd	\$ 2,200	\$ -	\$ 2,200	\$ 3,100
D. Brandt	4,200	-	4,200	4,500
R. Hutschal	3,800	-	3,800	2,700
Chief Administrative Officer	52,770	-	52,770	52,805
Designated Officers (6)	9,210	-	9,210	9,131
	\$ 72,180	\$ -	\$ 72,180	\$ 72,236

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

12. FINANCIAL INSTRUMENTS

The municipality is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the municipality's risk exposure and concentration as of December 31, 2023.

Credit risk

Credit risk arises from the possibility that taxpayers and entities to which the Municipality provides may experience financial difficulty and be unable to fulfil their obligations. The Municipality is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade, and other receivables. The large number and diversity of taxpayers and customers minimizes the credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The municipality is exposed to this risk mainly in respect of its receipt of funds from its taxpayers and other related sources and accounts payable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the municipality manages exposure through its normal operating and financing activities. The municipality is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities (if used).

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2023

13. COMMITMENTS

North 43 Lagoon Commission

The municipality is a member of the North 43 Lagoon Commission (the "Commission"). The Commission provides wastewater supply services to participating municipalities. In 2023 the construction of a new wastewater system dedicated to the municipality was fully completed. The total cost of the project was \$3,172,100. Beginning in 2023 and for the next 25 years the municipality is committed to repaying the debenture and interest of \$469,821 for its remaining portion of constructions costs. Future minimum payments as at year end are as follows:

2024	\$	18,793
2025		18,793
2026		18,793
2027		18,793
2028		18,793
Thereafter		<u>357,063</u>
	\$	<u>451,028</u>

14. CONTAMINATED SITES LIABILITY

The Municipality has adopted PS3260 Liability for Contaminated Sites. The Municipality did not identify any financial liabilities in 2023 (2022 – Nil) as a result of this standard.

15. ASSET RETIREMENT OBLIGATIONS

The Municipality has adopted PS3280 Asset Retirement Obligations. The Municipality did not identify any financial liabilities in 2023 (2022 – Nil) as a result of this standard

16. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

17. COMPARATIVE FIGURES

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

18. BUDGET AMOUNTS

Budget amounts are included for information purposes only and are not audited.

April 3rd, 2024

Summer Village of Ross Haven:
Grant Officer Report – April Meeting Report 2024
Prepared by Dwight Moskalyk

February Grant work consisted of the following:

- 1) Enquiry with Alberta Counsel on Grant Writing Support Services

Regarding (1):

As this is a bit of a lull in the grant application period, I focused most of my time in March on reaching out to Alberta Counsel to discuss the possibility of engaging them on same or similar terms as currently being explored by ASVA (recall our earlier discussion on this, and earlier emails from that peer organization on same). The last time I reported on this I recommended Council consider this service going forward and the general question left was “who is going to open that line of communication.” I was not sure where you ended on that discussion, so decided I better get that door open as spring is always a bit of busy time for the CAO with budgets, audits and taxes.

I was pleased to correspond with Alberta Counsel several times over the past month. My last meeting with them was on April 3rd, 2024 where we reviewed general terms of a engagement for services, what that service includes, how payment would be structured, and what the strategic planning process would be (engagement with Council, etc.). Some interesting points I took from this include:

- i) They work withing a 1-3 year planning cycle, so similar to municipal operating plan requirements, and they are open to annual/semi-annual/on-demand meetings for council to keep priorities in check.
- ii) They have several team members working on this file within their organization, but a consistent point of contact (Klay Dyer).
- iii) They use what they refer to as the push and pull method of applying – both finding grants to help with priorities noted by Councils/Admins, and also recommending grants to create a project out of so that some of those more rarely applied for grants do not get forgotten.
- iv) They use a backend payment model where there is no cost to the client until and unless a successful award is made.
- v) They use Monday.com to manage a project board for each client so that stakeholders can see progress on each application/priority project in the fold.

In follow-up to this final meeting, I have asked for (and will forward once presented) a draft agreement to engage this service for Council’s further consideration.

Summer Village of Ross Haven

Balance Sheet Summary

As of March 31, 2024

	TOTAL
Assets	
Current Assets	591,980.34
Cash and cash equivalents	119,618.41
Accounts receivable (A/R)	-12,782.24
Total Current Assets	698,816.51
Non-current Assets	
Property, plant and equipment:	3,329,883.36
Total Non-current Assets	3,329,883.36
Total Assets	\$4,028,699.87
Liabilities and Equity	
Current Liabilities	1,087,989.70
Accounts Payable	53,947.07
Credit Cards	0.00
Total Current Liabilities	1,141,936.77
Non-current liabilities:	0.00
Equity	2,886,763.10
Total Liabilities and Equity	\$4,028,699.87

Summer Village of Ross Haven

Budget vs. Actuals: 2024 Budget - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4-9000 Property Taxes		315,463.03	-315,463.03	
4-9055 Lagoon/Sewer Fund Tax		62,425.00	-62,425.00	
4-9100 School Taxes	-39,117.16	158,667.56	-197,784.72	-24.65 %
4-9250 Lac Ste Anne Foundation		13,208.65	-13,208.65	
4-9299 CPO Ticket Revenue		500.00	-500.00	
4-9302 Grants - MSI Operating		17,078.00	-17,078.00	
4-9305 Federal Gas Tax	-6.00		-6.00	
4-9400 Interest Income	719.06	1,000.00	-280.94	71.91 %
4-9550 Safety Codes	213.11	1,000.00	-786.89	21.31 %
4-9600 Tax Certificates, Maps, Snowplowing & Other Income	175.00	1,000.00	-825.00	17.50 %
4-9800 Development Permits	95.00		95.00	
Total Income	\$ -37,920.99	\$570,342.24	\$ -608,263.23	-6.65 %
GROSS PROFIT	\$ -37,920.99	\$570,342.24	\$ -608,263.23	-6.65 %
Expenses				
6-1140 School Taxes Paid		158,667.56	-158,667.56	
6-1141 Lac Ste Anne Foundation Payable		13,208.65	-13,208.65	
6-1144 Other Miscellaneous	-1,604.36		-1,604.36	
6-1151 Council Remuneration		11,000.00	-11,000.00	
6-1211 Council Mileage & Subsistence		4,000.00	-4,000.00	
6-2159 Administrator Fee	16,170.00	48,510.00	-32,340.00	33.33 %
6-2160 Development Officer Fee	1,420.00	4,355.00	-2,935.00	32.61 %
6-2161 DEM/Dep DEM		2,000.00	-2,000.00	
6-2162 Grant Officer	960.00	3,520.00	-2,560.00	27.27 %
6-2165 Wages	23,030.41	86,000.00	-62,969.59	26.78 %
6-2170 WCB Expense	764.21	1,500.00	-735.79	50.95 %
6-2175 Development Permit & Letters Of Compliance	95.00		95.00	
6-2224 Municipal Memberships	3,186.68	3,851.00	-664.32	82.75 %
6-2230 Professional Fees	1,340.30	8,000.00	-6,659.70	16.75 %
6-2274 Insurance	7,235.00	6,711.00	524.00	107.81 %
6-2510 Office & Misc Expense	694.04	5,750.00	-5,055.96	12.07 %
6-2511 Bank Charges	38.90	350.00	-311.10	11.11 %
6-2512 Cellphone & Communications	675.29	2,400.00	-1,724.71	28.14 %
6-3251 Road - R&M	725.00	7,000.00	-6,275.00	10.36 %
6-3520 Equipment - R&M	891.95	8,000.00	-7,108.05	11.15 %
6-3540 Utilities	8,783.99	24,500.00	-15,716.01	35.85 %
6-4511 FCSS & Recreation Programs		2,200.00	-2,200.00	
6-4512 Public works - Supplies	3,137.58	13,000.00	-9,862.42	24.14 %
6-4516 Parkways/Drainage	1,450.00		1,450.00	
6-5510 Garbage Disposal	764.15	6,750.00	-5,985.85	11.32 %
6-6200 Municipal Assessment Service	2,020.00	8,000.00	-5,980.00	25.25 %
6-7341 Policing	12,562.00	8,521.00	4,041.00	147.42 %
6-7371 LSA county - Police & Animal		5,000.00	-5,000.00	
6-7373 Onway Regional Fire Services	11,357.95	27,612.00	-16,254.05	41.13 %
6-7380 Lagoon/Wastewater - LSAC		44,800.00	-44,800.00	
6-7381 North 43 Sewer Line		729,457.10	-729,457.10	
6-7395 Wild Water Commission	40	6,651.00	-6,651.00	

Summer Village of Ross Haven

Budget vs. Actuals: 2024 Budget - FY24 P&L

January - December 2024

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6-7396 Yellowhead Regional Library	335.00	701.00	-366.00	47.79 %
6-7501 RHCL		6,000.00	-6,000.00	
Expenses	9.00		9.00	
Total Expenses	\$96,042.09	\$1,258,015.31	\$ -1,161,973.22	7.63 %
NET OPERATING INCOME	\$ -133,963.08	\$ -687,673.07	\$553,709.99	19.48 %
Other Expenses				
6-2150 Amortization		62,400.00	-62,400.00	
Total Other Expenses	\$0.00	\$62,400.00	\$ -62,400.00	0.00%
NET OTHER INCOME	\$0.00	\$ -62,400.00	\$62,400.00	0.00 %
NET INCOME	\$ -133,963.08	\$ -750,073.07	\$616,109.99	17.86 %

Summer Village of Ross Haven

Profit and Loss

March 2024

	TOTAL
INCOME	
4-9100 School Taxes	-39,117.16
4-9305 Federal Gas Tax	-2.00
4-9400 Interest Income	33.59
4-9550 Safety Codes	213.11
4-9600 Tax Certificates, Maps, Snowplowing & Other Income	25.00
Total Income	\$ -38,847.46
GROSS PROFIT	\$ -38,847.46
EXPENSES	
6-2159 Administrator Fee	4,042.50
6-2160 Development Officer Fee	355.00
6-2162 Grant Officer	320.00
6-2165 Wages	5,558.03
6-2170 WCB Expense	764.21
6-2224 Municipal Memberships	1,170.22
6-2230 Professional Fees	867.80
6-2511 Bank Charges	13.15
6-3540 Utilities	2,148.22
6-4512 Public works - Supplies	668.04
6-5510 Garbage Disposal	142.80
6-7341 Policing	12,562.00
Total Expenses	\$28,611.97
PROFIT	\$ -67,459.43

11 April 2024 – Councillor Report – Dieter Brandt

15 March 2024

Emergency Management Risk Assessment Walk Through

A risk assessment was undertaken to understand Ross Haven's challenges in relation to an emergency occurring. The Regional Director of Emergency Management (RDEM) Janice Christenson and the Regional Deputy Director of Emergency Management (RDDEM) Marlene Walsh joined our Director of Emergency Management (DEM) Noel Tomm and our Deputy Director of Emergency Management (DDEM) Greg King along with Tony Sonnleitner, Ray Hutscal and me to conduct the analysis. We went through numerous emergency scenarios to discover the weaknesses of which we need to be aware. Notes were taken so that records would be available in case of an emergency situation.

After that meeting, a tour of the village was conducted so that everyone was aware of what Ross Haven encompassed.

Dieter Brandt
Councillor
Summer Village of Ross Haven