

Summer Village of Waiparous
Council Meeting Agenda Monday, May 8, 2023 5:30 pm
Community Services Building 2 Wildrose Place, Summer Village of Waiparous, AB

ITEM	DESCRIPTION
1.	CALL TO ORDER
2.	APPROVAL OF AGENDA
3.	MINUTES
3.1.	Adoption of Minutes <ul style="list-style-type: none">• Regular Meeting March 6, 2023
4.	FINANCIALS
4.1	Cheque Register <ul style="list-style-type: none">• March 1, 2023 – April 30, 2023
4.2	2022 Audited Financial Statements
4.3	May 2023 Financial Report
4.4	Bylaw 155-23 - 2023 Tax Rate Bylaw
5.	OLD BUSINESS
5.1	Administration Update
5.2	Land Use Bylaw Update
5.3	Canada Post Update
6.	COMMITTEE REPORTS
7.	ADJOURNMENT

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Adoption of Minutes
Agenda Item:	3.1.

RECOMMENDED ACTION

That Council adopt the Minutes of the March 6, 2023 Regular Meeting of Council.

ATTACHMENTS

March 6, 2023 Regular Meeting of Council Minutes

Minutes of the Regular Meeting of the Council of the Summer Village of Waiparous
Monday March 6, 2023, 5:30pm
Super 8, 11 Westside Drive Cochrane, AB

IN ATTENDANCE	Mayor M. Sundal Deputy C. Wauthier Councilor M. LeBlanc Chief Administrative Officer, S. Gaida
CALL TO ORDER	The meeting was called to order by Mayor Sundal at 6:15pm.
APPROVAL OF AGENDA	Council reviewed the agenda. 23-012 <i>MOVED by Deputy Mayor Wauthier that Council adopt the agenda as presented.</i> <div style="text-align: right;">CARRIED</div>
MINUTES	Council reviewed the minutes from the January 16, 2023 Regular Meeting. 23-013 <i>MOVED by Deputy Mayor Wauthier that Council approve the Minutes from the January 16, 2023 Regular Meeting of Council</i> <div style="text-align: right;">CARRIED</div>
FINANCIALS	
Cheque Register	Council reviewed the cheque register for January 1 – February 28, 2023. 23-014 <i>MOVED by Councilor LeBlanc that Council accept the cheque register for January 1 – February 28, 2023 as information.</i> <div style="text-align: right;">CARRIED</div>
March 2023 Financial Report	Council reviewed the March 2023 Financial Report. 23-015 <i>MOVED by Mayor Sundal that Council accept the March 2023 Financial Report as information.</i> <div style="text-align: right;">CARRIED</div>
Municipal Credit Cards	Council discussed the need for Municipal Credit Cards for the Mayor and CAO and discussed the limits for each card and the overall limit to the card account. 23-016 <i>MOVED by Councilor LeBlanc that Council approve the opening of a Credit Card Account at TD with an overall limit of \$10,000 and further that the CAO and the Mayor each receive a credit card with a \$2,500 limit.</i> <div style="text-align: right;">CARRIED</div>
OLD BUSINESS	
Administration Update	Administration provided a verbal update on several ongoing projects. Resident concerns and contacts, the Land Use Bylaw Update, Memorial Benches, Canada Post, Voyent Alert! notification system and the Traffic Enforcement Contract with the MD of Big Horn.

23-017 ***MOVED by Councilor LeBlanc to accept the Administrative Update as information.***

CARRIED

COMMITTEE RERORTS

Public Works/FireSmart

Mayor Sundal provided the following update for the Public Works/FireSmart Committee:

- Updated Fire Bylaw is being reviewed by the committee and will be sent to a lawyer for review once ready. It is anticipated the Bylaw will come to Council in May.
- FRIAA Grants are being applied for to update the Wildfire Mitigation Strategy, update the Wildfire Preparedness Guide and to do Vegetation Management.
- The Village did not receive the Wawanesa Grant.
- Saturday, May 6 will be the community Wildfire Preparedness Day and Saturday, September 23 will be a FireSmart Information Day and community appreciation BBQ

Trails & GWTA

Councilor LeBlanc provided the following update on the GWTA:

- The GWTA AGM will be held in April – Date TBD
- There will be two cleanups in the Back 40 one in June & one in September – Dates TBD

Emergency Services

Deputy Mayor Wauthier provided the following update on the Emergency Services Committee:

- A meeting of the Emergency Management Committee will be held in April.
- Alberta Emergency Alert held a province wide test of the system March 1 and they have some bugs to work out in the system.

NEW BUSINESS

Marigold Library Systems Board Appointment

A request from the Marigold Library Systems was received asking for the Village to appoint a representative to the Board as the current term has expired.

23-018 ***MOVED by Deputy Mayor Wauthier that Council appoint Janine Jevne as the Summer Village of Waiparous representative on the Marigold Library Systems Board for the term of February 1, 2023 – September 1, 2025.***

CARRIED

2023 Spring FRIAA Grants

Council discussed the three FRIAA grant applications.

23-019 ***MOVED by Councilor LeBlanc that Council support applications being submitted for the 2023 Spring FRIAA Grants for an update to the Wildfire Mitigation Strategy, an update to the Wildfire Preparedness Guide and for Vegetation Management in the southwest quadrant of the Summer Village of Waiparous.***

CARRIED

2023 Assessment Shift and Notices Council reviewed the assessment shift for 2023 which is a 6.5% increase on taxable properties over 2022. They also reviewed a proposed new assessment notice.

23-020 ***MOVED by Mayor Sundal that Council approve the new Assessment Notice.***

CARRIED

Rigstar Industrial Telecom – Broadband Grants Partnership Opportunity Council discussed supporting Rigstar Industrial Telecom with their grant applications to both the Federal and Provincial Broadband Grants to bring fiber to the Village and increase internet service

23-021 ***MOVED by Councilor LeBlanc that Council approve supporting Rigstar Industrial Telecom in their application for Broadband Grants to complete a fiber backhaul installation to the Summer Village of Waiparous and further to use the Community Services Facility for the fiber installation.***

CARRIED

2023 Community Meeting & Organizational Meeting Council discussed July dates for the AGM and Organizational Meeting.

23-022 ***MOVED by Councilor LeBlanc that Council hold the Organizational Meeting on Saturday, July 22 at 9:30am and further that the Community Meeting be held on Saturday, July 22 at 10:00am.***

CARRIED

ADJOURNMENT Mayor Sundal adjourned the meeting at 7:30pm

Mayor

Chief Administrative Officer

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Cheque Register
Agenda Item:	4.1

RECOMMENDED ACTION

That Council accept the Cheque Register for March 1 – April 30, 2023 as information.

BACKGROUND

The Cheque Register for March 1 – April 30, 2023 is attached for Council's information. The registers include direct withdrawals and cheques 2963-2972 in the amount of \$50,230.17.

OPTIONS / IMPLICATIONS

Option 1

That Council accept the Cheque Register for March 1 – April 30, 2023 as information.

Option 2

That Council accept the Cheque Register for March 1 – April 30, 2023 as information and provide further direction.

ATTACHMENTS

Cheque Register for March 1 – April 30, 2023

Summer Village of Waiparous
Cheque Register
As of 30 April 2023

Num	Name	Memo	Amount
CASH AND INVESTMENTS			
310-120 · BANK - TD CANADA TRUST			
Debit	Waste Connections of C...	March 2023 Bin Service	-368.66
Debit	ASFF - Provincial Treasu...	March 2023 Public School Requisition	-20,131.40
Debit	EPCOR	February 2023 Power	-43.73
Debit	Cochrane Lake Gas Co-o...	February 2023 Gas	-97.22
Debit	Telus	Administration Cellphone - March 2023 Bill	-89.20
Debit	Waste Connections of C...	April 2023 Bin Service	-368.66
Debit	EPCOR	March 2023 Power	-25.62
Debit	Cochrane Lake Gas Co-o...	March 2023 Gas	-100.83
Debit	Telus	Administration Cellphone - April 2023 Bill	-100.75
Debit	BMO	February Credit Card Payment	-81.90
Debit	BMO	March Credit Card Payment - CAO	-597.97
2963	Calgary RCSSD 1	March 2023 Seperate School Requisition	-1,799.74
2964	Lawn Caddies	Winter Service March 2023	-1,335.60
2965	Government of Alberta.	Police Funding Model (PFM) 2022/23	-3,907.00
2966	ICESoft Technologies Hol...	Voyent Alert! Subscription March 2023-March 2024	-840.00
2967	Suzanne Gaida	March 2023 CAO Invoice	-2,935.04
2968	Scase & Partners	2022 Audit	-7,560.00
2969	Benchmark Assessment ...	April - June 2023 Assessment Fee	-901.92
2970	Caron & Partners LLP	Fire Bylaw Legal Review - FRIAA Grant	-5,475.96
2971	Suzanne Gaida	April 2023 CAO Invoice	-2,801.17
2972	Lawn Caddies	Winter Service April 2023	-667.80
Total 310-120 · BANK - TD CANADA TRUST			-50,230.17
Total CASH AND INVESTMENTS			-50,230.17
TOTAL			-50,230.17

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	2022 Audited Financial Statements
Agenda Item:	4.2

RECOMMENDED ACTION

That Council approves the 2022 Audited Financial Statements as submitted.

BACKGROUND

In accordance with Alberta's Municipal Government Act (MGA) audited financial statements must be prepared and submitted to the Provincial Government each year. The 2022 audited statements have been prepared by Scase and Partner Chartered Professional Accountants and are being presented for Council approval.

The Summer Village of Waiparous ended the year with a surplus of \$11,000 as a result of underspending in contract services for roads, recreation and building, waste and protective services. The reserve balances for the end of 2022 are \$250,857, this includes capital, operational and emergency reserves. This is an increase of \$750 over 2021 as a result of a contribution to operational reserves as budgeted in 2022.

OPTIONS / IMPLICATIONS

Option 1

That Council approves the 2022 Audited Financial Statements as submitted.

Implications: Council will meet its legislative requirements to submit the statements to the Minister of Municipal Affairs.

Option 2

That Council does not approve the 2022 Audited Financial Statements as submitted and provides Administration with further direction.

Implication: The legislative requirements under Section 276 (3) of the MGA for submission of financial information to the Minister will not be met.

ATTACHMENTS

2022 Summer Village of Waiparous Audited Financial Statements

SUMMER VILLAGE OF WAIPAROUS

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022

SUMMER VILLAGE OF WAIPAROUS

DECEMBER 31, 2022

CONTENTS

	<u>Page</u>
MANAGEMENT'S RESPONSIBILITIES FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 4
FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Changes in Net Assets (Debt)	7
Consolidated Statement of Cash Flows	8
Schedule of Changes in Accumulated Surplus	9
Schedule of Tangible Capital Assets	10
Schedule of Property and Other Taxes	11
Schedule of Government Transfers	12
Schedule of Consolidated Expenses by Object	13
Schedule of Segmented Disclosure - Revenues and Expenses	14
Notes to Financial Statements	15 - 21

SUMMER VILLAGE OF WAIPAROUS

MANAGEMENT'S RESPONSIBILITIES FOR FINANCIAL REPORTING

The accompanying consolidated financial statements and other information contained in this Financial Report as of December 31, 2022 are the responsibility of the management of the Summer Village of Waiparous.

Management has prepared these consolidated financial statements. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The Summer Village of Waiparous maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable, and accurate and that the Summer Village of Waiparous' assets are properly accounted for and adequately safeguarded.

The elected Council of the Summer Village of Waiparous is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets regularly with management to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. The Council also approves the engagement or re-appointment of the external auditors. The Council reviews the financial reports.

The consolidated financial statements have been audited by Scase & Partner Chartered Professional Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of Council, residents and ratepayers of the Summer Village of Waiparous. Scase & Partner has full and free access to Council.


Mayor


Date



SCASE & PARTNER
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COUNCIL SUMMER VILLAGE OF WAIPAROUS

Opinion

We have audited the consolidated financial statements of the Summer Village of Waiparous, which comprise the consolidated statement of financial position for the year ended December 31, 2022 and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Summer Village of Waiparous as at December 31, 2022, the results of its operations, changes in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Consolidated Financial Statements section of our report. We are independent of the Summer Village of Waiparous in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Summer Village'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 Summer village or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibility for the Audit of the Financial Statements

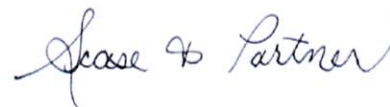
Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 Summer Village'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 Summer Village'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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Summer Village's audit. We remain solely responsible for our audit opinion.

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.

April 15, 2023
Calgary, Alberta



Chartered Professional Accountants

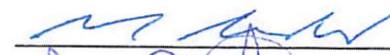

SUMMER VILLAGE OF WAIPAROUS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and investments (Note 2)	\$ 512,976	\$ 444,239
Receivables (Note 3)		
Grants receivable	108,651	327,388
Property tax receivable	-	6,906
Due from other governments	13,864	8,819
	635,491	787,352
LIABILITIES		
Accounts payable and accrued liabilities	39,564	3,582
Deposit liabilities (Note 5)	11,833	7,550
Deferred revenue (Note 5)	305,464	490,540
	356,861	501,672
NET FINANCIAL ASSETS (DEBT)	278,630	285,680
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 4)	999,045	788,176
Prepaid expenses	2,000	2,000
	1,001,045	790,176
ACCUMULATED SURPLUS (Schedule 1), (Note 9)	\$ 1,279,675	\$ 1,075,856

APPROVED:

 Mayor
 Councilor

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF WAIPAROUS

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGET (Unaudited)	2022	2021
REVENUE			
Net municipal taxes (Schedule 3)	\$ 111,299	\$ 110,038	\$ 92,121
User fees and sales	100	1,170	245
Penalties and costs of taxes	-	474	1,755
Government transfers (Schedule 4)	-	19,475	9,127
Investment income	-	-	474
Other	-	720	5,321
	111,399	131,877	109,043
EXPENSES			
Legislative	4,350	3,805	1,568
Administration	73,609	65,321	53,580
Fire	31,700	41,365	32,184
Bylaws enforcement	3,000	2,729	2,746
Common service	-	1,640	1,168
Roads, streets, walks, lighting	8,100	26,885	21,852
Water supply and distribution	-	1,226	1,226
Wastewater treatment and disposal	-	6,576	4,232
Waste management	11,500	9,797	8,394
Subdivision land development	1,200	2,250	1,260
Parks and recreation	9,800	8,281	7,821
Culture	-	483	526
	143,259	170,358	136,557
(SHORTFALL) OF REVENUE OVER EXPENSES BEFORE OTHER			
	(31,860)	(38,481)	(27,514)
Government transfers for capital (Schedule 4)	-	242,300	124,811
(SHORTFALL) EXCESS OF REVENUE OVER EXPENSES			
	(31,860)	203,819	97,297
ACCUMULATED SURPLUS, beginning of year	1,075,856	1,075,856	978,559
ACCUMULATED SURPLUS, end of year	\$ 1,043,996	\$ 1,279,675	\$ 1,075,856

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF WAIPAROUS

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT) FOR THE YEAR ENDED DECEMBER 31, 2022

	BUDGET (Unaudited)	2022	2021
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	\$ (31,860)	\$ 203,819	\$ 97,297
Acquisition of tangible capital assets	(417,000)	(260,528)	(124,811)
Amortization of tangible capital assets	-	49,660	39,688
	(417,000)	(210,868)	(85,123)
Acquisition of prepaid assets	-	(2,000)	(2,000)
Use of prepaid assets	-	2,000	2,000
	-	-	-
DECREASE (INCREASE) IN NET DEBT	(448,860)	(7,049)	12,174
NET FINANCIAL ASSETS, beginning of year	285,678	285,678	273,504
NET FINANCIAL ASSETS, end of year	\$ (163,182)	\$ 278,629	\$ 285,678

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF WAIPAROUS

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess (shortfall) of revenues over expenses	\$ 203,819	\$ 97,297
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization	49,660	39,688
(Gain) loss on disposal of tangible capital assets	-	-
Non-cash changes to operations (net change):		
Decrease (increase) in taxes and grants in place receivable	218,738	(102,098)
Decrease (increase) in due from government receivables	(5,026)	5,820
Decrease (increase) in trade other receivables	6,888	(6,937)
Increase (decrease) in accounts payable and accrued liabilities	35,978	(3,010)
Increase (decrease) in deposit liabilities	4,283	-
Increase (decrease) in deferred revenue	(185,076)	(22,713)
CASH PROVIDED BY OPERATING TRANSACTIONS	329,264	8,047
CAPITAL		
Sale (Acquisition) of tangible capital assets	(260,528)	(124,810)
CASH APPLIED TO CAPITAL TRANSACTIONS	(260,528)	(124,810)
CHANGE IN CASH AND CASH EQUIVALENTS	68,736	(116,763)
CASH AND CASH EQUIVALENTS, beginning of year	444,239	561,002
CASH AND CASH EQUIVALENTS, end of year	\$ 512,975	\$ 444,239
CASH AND CASH EQUIVALENTS IS REPRESENTED BY:		
Cash and temporary investments (Note 2)	\$ 512,976	\$ 444,239

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF WAIPAROUS

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022	2021
BALANCE, beginning of year	\$ 37,572	\$ 250,107	\$ 788,177	\$ 1,075,856	\$ 978,559
Excess (deficiency) of revenues over expenses	203,819	-	-	203,819	97,297
Unrestricted funds designated for future use	(750)	750	-	-	-
Current year funds used for tangible capital assets	(260,528)	-	260,528	-	-
Annual amortization expense	49,660	-	(49,660)	-	-
Change in accumulated surplus	(7,799)	750	210,868	203,819	97,297
BALANCE, end of year	\$ 29,773	\$ 250,857	\$ 999,045	\$ 1,279,675	\$ 1,075,856

SUMMER VILLAGE OF WAIPAROUS

SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 2

	LAND	LAND IMPROVEMENTS	BUILDINGS	ENGINEERED STRUCTURES ROADS AND STREETS	WATER SYSTEM	WASTE SYSTEM	MACHINERY AND EQUIPMENT	VEHICLES	2022	2021
COST:										
BALANCE, beginning of year	\$ 158,611	\$ 77,054	\$ 390,735	\$ 329,156	\$ 55,157	\$ 98,636	\$ 55,296	\$ -	\$ 1,164,645	\$ 1,039,834
Acquisition of assets	-	-	-	242,300	-	-	-	-	242,300	124,811
Construction -in-progress	-	-	-	18,228	-	-	-	-	18,228	-
BALANCE, end of year	158,611	77,054	390,735	589,684	55,157	98,636	55,296	-	1,425,173	1,164,645
ACCUMULATED AMORTIZATION:										
BALANCE, beginning of year	-	8,034	133,667	140,886	47,190	15,562	31,129	-	376,468	336,780
Annual amortization	-	3,628	15,569	20,201	1,226	6,576	2,460	-	49,660	39,688
Reverse amortization on disposals	-	-	-	-	-	-	-	-	-	-
BALANCE, end of year	-	11,662	149,236	161,087	48,416	22,138	33,589	-	426,128	376,468
NET BOOK VALUE OF										
TANGIBLE CAPITAL ASSETS	\$ 158,611	\$ 65,392	\$ 241,499	\$ 428,597	\$ 6,741	\$ 76,498	\$ 21,707	\$ -	\$ 999,045	\$ 788,177
2021 NET BOOK VALUE OF										
TANGIBLE CAPITAL ASSETS	\$ 158,611	\$ 69,020	\$ 257,068	\$ 188,270	\$ 7,967	\$ 83,074	\$ 24,167	\$ -	\$ 788,177	

SUMMER VILLAGE OF WAIPAROUS

SCHEDULE OF PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 3

	BUDGET (Unaudited)	2022	2021
TAXATION			
Real property taxes, net of requisitions	\$ 111,299	\$ 109,955	\$ 91,829
Linear property taxes, net of requisitions	-	83	292
Net after requisitions are applied	\$ 111,299	\$ 110,038	\$ 92,121
REQUISITIONS			
Alberta School Foundation Fund	\$ 80,526	\$ 80,526	\$ 75,451
Calgary RCSSD #1 School Board	-	7,199	4,170
Total requisitions	\$ 80,526	\$ 87,725	\$ 79,621

SUMMER VILLAGE OF WAIPAROUS

SCHEDULE OF GOVERNMENT TRANSFERS FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 4

	BUDGET (Unaudited)	2022	2021
TRANSFERS FOR OPERATING:			
Provincial Government	\$ -	\$ 19,475	\$ 9,127
	-	19,475	9,127
TRANSFERS FOR CAPITAL:			
Provincial Government	-	242,300	124,811
	-	242,300	124,811
TOTAL GOVERNMENT TRANSFERS	\$ -	261,775	\$ 133,938

SUMMER VILLAGE OF WAIPAROUS

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 5

	BUDGET (Unaudited)	2022	2021
CONSOLIDATED EXPENDITURES BY OBJECT			
Salaries, wages and benefits	\$ 2,550	\$ 2,550	\$ 433
Contracted and general services	98,409	97,763	79,037
Materials, goods and utilities	42,300	19,839	8,745
Transfers to local boards and agencies	483	483	718
Bank charges and short-term interest	-	61	23
Purchases from other governments	-	-	7,913
Amortization of tangible capital assets	-	49,660	39,688
	\$ 143,742	\$ 170,356	\$ 136,557

SUMMER VILLAGE OF WAIPAROUS

SCHEDULE OF SEGMENTED DISCLOSURE - REVENUES AND EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 6

	General Government	Protective Services	Transportation Services	Planning and Development	Recreation and Culture	Environmental Services	Other	Total
REVENUE								
Net municipal taxes	\$ 110,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,038
Government transfers	5,402	14,073	242,300	-	-	-	-	261,775
User fees and sales of goods	320	-	-	-	-	-	-	320
Investment income	-	-	-	-	-	-	-	-
Other revenues	1,244	800	-	-	-	-	-	2,044
	117,004	14,873	242,300	-	-	-	-	374,177
EXPENSES								
Contract and general services	62,560	11,479	6,530	2,250	7,698	9,797	-	100,314
Salaries and wages	-	-	-	-	-	-	-	-
Goods and supplies	6,505	12,862	154	-	318	-	-	19,839
Transfers to local boards	-	-	-	-	483	-	-	483
Other expenses	61	-	-	-	-	-	-	61
	69,126	24,341	6,684	2,250	8,499	9,797	-	120,697
NET REVENUE BEFORE AMORTIZATION	47,878	(9,468)	235,616	(2,250)	(8,499)	(9,797)	-	253,480
Amortization Expense	-	19,753	21,841	-	265	7,801	-	49,660
NET REVENUE	\$ 47,878	\$ (29,221)	\$ 213,775	\$ (2,250)	\$ (8,764)	\$ (17,598)	\$ -	\$ 203,820

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Summer Village of Waiparous are the representations of management prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Canada. Significant aspects of the accounting policies adopted by the town are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the summer village and are therefore, accountable to the summer village council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organization that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

(b) Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions, and other amounts are received from third parties pursuant to legislation, regulation, or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

(c) Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Investments

Investments are recorded at 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.

(e) Non-Financial Assets

Non-financial assets are not available to discharge existing 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. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Consolidated Change in Net Financial Assets (Debt) for the year.

i. Tangible Capital Assets

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

Buildings	25-50 years
Land Improvements	15-25 years
Engineered Structures	10-45 years
Machinery and equipment	15-30 years

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

Assets under construction are not amortized until the assets are available for productive use.

ii. 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.

iii. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(f) Tax revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(g) Reserves for Future Expenditures

Reserves are established at the discretion of council to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected as an adjustment to the applicable fund.

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(h) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(i) Fund Accounting

Management funds consist of the operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate equity account. Capital fund debt principal and interest payments are recorded as operating fund expenditures. Proceeds from sales of land held for resale are recorded as operating fund revenue.

(j) Requisition Over-levies and Under-levies

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.

(k) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. This standard relates to sites that are not in productive use and sites in productive use where an unexpected event resulted in contamination. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Summer Village is directly responsible or accepts responsibility;
- the Summer Village expects the future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The Summer Village of Waiparous has determined that all of the above criteria have not been met and as such no amounts have been accrued.

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

2. CASH AND TEMPORARY INVESTMENTS

Cash and temporary investments

	<u>2022</u>	<u>2021</u>
Cash	\$ <u>512,976</u>	\$ <u>444,239</u>
<u>Restricted cash</u>		
Restricted surplus	\$ 250,857	\$ 250,107
Deferred revenue	196,814	163,152
Deposits and other amounts	<u>13,116</u>	<u>7,550</u>
	460,787	420,809
<u>Unrestricted cash</u>	<u>52,189</u>	<u>23,430</u>
<u>Total</u>	\$ <u>512,976</u>	\$ <u>444,239</u>

3. RECEIVABLES

	<u>2022</u>	<u>2021</u>
Grants receivable	\$ <u>108,651</u>	\$ <u>327,388</u>
<u>Property tax</u>		
Balance receivable	\$ -	\$ 6,888
Less: allowance for doubtful accounts	<u>-</u>	<u>-</u>
	\$ <u>-</u>	\$ <u>6,888</u>
<u>Due from other governments</u>		
Goods and services tax receivable	\$ <u>13,864</u>	\$ <u>8,837</u>

4. TANGIBLE CAPITAL ASSETS

000	NET BOOK VALUE	<u>2022</u>	<u>2021</u>
Land		\$ 158,611	\$ 158,611
Buildings		241,499	257,068
Land Improvements		65,392	69,019
Engineered Structures			
Roadway system		428,596	258,580
Storm drainage		76,498	12,763
Water distribution system		6,741	7,967
Machinery and equipment		<u>21,708</u>	<u>24,168</u>
		\$ <u>999,045</u>	\$ <u>788,176</u>

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

5. DEFERRED REVENUE AND DEPOSIT LIABILITIES

	<u>2022</u>	<u>2021</u>
Unearned income		
Tax surplus	\$ 1,283	\$ -
Deferred revenue	305,464	490,540
Development Deposits	<u>10,550</u>	<u>7,550</u>
	<u>\$ 317,297</u>	<u>\$ 498,090</u>
Deferred revenue consists of:		
Federal Gas Tax Fund	\$ 44,539	\$ 51,583
MSI Capital	231,351	423,650
Firesmart	29,574	15,032
ACP - Planning	<u>-</u>	<u>275</u>
	<u>\$ 305,464</u>	<u>\$ 490,540</u>

6. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials the chief administrative officer and designated officers as required by Alberta Regulation 313-2000 is as follows:

	<u>2022</u>			<u>2021</u>
	<u>Salary</u>	<u>Benefits and</u>		
	<u>(1)</u>	<u>Allowances (2)</u>	<u>Total</u>	<u>Total</u>
Mayor Matt Sundal	\$ 850	\$ -	\$ 850	\$ -
Councillor Michael LeBlanc	\$ 850	\$ -	\$ 850	\$ -
Councillor Cheryl Wauthier	\$ 850	\$ -	\$ 850	\$ -
Chief Administrative Officer	\$ 28,692	\$ 487	\$ 29,179	\$ 28,774

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
- (3) Benefits and allowance figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement services, concession loans, travel allowances, car allowances and club memberships.

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

7. 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 Waiparous be disclosed as follows:

	<u>2022</u>	<u>2021</u>
Total debt limit	\$ 197,816	\$ 163,565
Total debt	-	-
Amount of debt limit (exceeded) unused	<u>\$ 197,816</u>	<u>\$ 163,565</u>

	<u>2022</u>	<u>2021</u>
Debt servicing limit	\$ 32,969	\$ 27,261
Debt servicing	-	-
Amount of debt servicing limit (exceeded) unused	<u>\$ 32,969</u>	<u>\$ 27,261</u>

The debt limit is calculated as 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 bear 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.

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2022</u>	<u>2021</u>
Tangible capital assets (Schedule 2)	\$ 1,425,173	\$ 1,164,645
Accumulated amortization (Schedule 2)	<u>(426,128)</u>	<u>(376,468)</u>
Net book value	<u>\$ 999,045</u>	<u>\$ 788,177</u>

9. ACCUMULATED SURPLUS

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

	<u>2022</u>	<u>2021</u>
Unrestricted surplus (Schedule 1)	\$ 29,773	\$ 37,572
Restricted surplus (Schedule 1)	250,857	250,107
Equity in TCAs (Schedule 1)	<u>999,045</u>	<u>788,177</u>
	<u>\$ 1,279,675</u>	<u>\$ 1,075,856</u>

SUMMER VILLAGE OF WAIPAROUS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

10. CONTINGENCIES

The Summer Village of Waiparous is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of membership, the Summer Village of Waiparous could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

11. FINANCIAL INSTRUMENTS

The Summer Village's financial instruments consist of cash and temporary investments, receivables, accounts payable and accrued liabilities, deposit liabilities, employee benefit obligations, and long-term debt. It is management's opinion that the town is not exposed to significant interest or currency risk arising from these financial instruments. Financial instruments that are traded on an exchange are reported at fair market value at the reporting date. The adjustment to fair value at the reporting period is reported as an unrealized gain or loss in the statement of operations. All other financial instruments are reported at amortized cost unless there is a permanent decline in value at which time the adjustment to fair value is recorded as an unrealized loss in the statement of operations..

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

Unless otherwise noted, the reported value of these financial instruments approximate their fair value.

12. SEGMENTED DISCLOSURE

The Summer Village of Waiparous 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.

13. ROUNDING IN THE FINANCIAL STATEMENTS

Certain balances in the consolidated financial statements may vary due to formula rounding.

14. COMPARATIVE FIGURES

Certain of the comparative figures have been restated to facilitate comparison to the current years presentation.

15. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	May 2023 Financial Report
Agenda Item:	4.3

RECOMMENDED ACTION

That Council accepts the May 2023 Financial Report as information.

BACKGROUND

Administration will present to Council at all Council meetings a year-to-date report outlining revenues and expenditures for the Operating and Capital Budgets. This will ensure Council understands where things are at financially with the Budgets and Administration and Council will be able to identify any concerns early and not be surprised at the end of the year.

Operating Highlights

- This report shows all revenue & expenses up to April 30, 2023
- The report shows a budget deficit as taxes are not collected until June of 2023
- Insurance was budgeted for a 10% increase and actually increased 25% which puts it \$540 over budget
- The Police Requisition came in \$910 over budget and we have been advised they will be changing the cost contribution formula from 20% to 30% and to expect a 50% increase to the requisition in 2024
- The MD Big Horn has advised they will not be able to do contract Speed Enforcement in 2023. This will result in a decrease of revenue of \$2,000 and a decrease in expense of \$4,000.
- The Marigold Library Fees are \$150 underbudget.
- LUB work is ongoing, but no invoices have been received for 2023 work.

Capital Highlights

- Once the work is complete for the Meadowlark Lane project this spring a cost update will be requested from the funder freeing up funds for the Community Amenities project. The Community Amenities project is anticipated to be completed in 2024.

OPTIONS / IMPLICATIONS

Option 1

That Council accepts the May 2023 Financial Report as information.

Option 2

That Council accepts the May 2023 Financial Report as information and provides direction to Administration.

ATTACHMENTS

May 2023 Financial Report

May 2023 Financial Report

2023 Operating Budget

Revenue	2023 YTD	2023 Budget
Other	\$ -	\$ -
Transfer from Reserves	\$ -	\$ 8,000
General Admin	\$ -	\$ 5,227
FRIAA & Firesmart Grant	\$ 608	\$ 12,000
Taffic Fines	\$ -	\$ 2,000
Total Income	\$ 608	\$ 27,227

Expenses	2023 YTD	2023 Budget
Council	\$ 694	\$ 3,900
General Admin	\$ 19,835	\$ 71,344
Protective Services	\$ 4,707	\$ 15,500
FRIAA Grant & Firesmart	\$ 6,512	\$ 12,600
Traffic Enforcement	\$ -	\$ 4,000
Roads	\$ 4,452	\$ 8,000
Waste Management	\$ 1,404	\$ 13,500
Planning & Development	\$ -	\$ 1,200
Recreation & Building	\$ 619	\$ 9,590
Cultural	\$ 477	\$ 625
Total Expense	\$ 38,701	\$ 140,259

Taxes & Requisitions Revenue	2023 YTD	2023 Budget
Requisitions		
Taxes	\$ -	\$ 113,032
Total	\$ -	\$ 113,032

Taxes & Requisitions - Expenses	2023 YTD	2023 Budget
Requisitions	\$ 21,931	
Total	\$ 21,931	\$ -

Total Income	\$ 608	\$ 140,259
Total Expense	\$ 60,632	\$ 140,259
	-\$ 60,024	\$ -

2023 Capital Budget

	Project to Date	Project Budget	Funding Approved	Fund
Meadowlark Lane Extension & Paving	\$ 244,368	\$ 400,000	\$ 400,000	MSI
Community Amenities - Benches	\$ -	\$ 50,000		MSI
Total	\$ 244,368	\$ 450,000	\$ 400,000	

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Bylaw 155-23 2023 Tax Rate Bylaw
Agenda Item:	4.4

RECOMMENDED ACTION

That Council give First Reading to Bylaw 155-23.

That Council give Second Reading to Bylaw 155-23.

That Council gives unanimous consent to giving third and final reading to Bylaw 155-23.

That Council give Third Reading to Bylaw 155-23.

BACKGROUND

Every year in May, Council is required to approve a Tax Rate Bylaw in order for Administration to be able to collect property taxes and school requisitions from residents. The amount of taxes collected will reflect the funds required by the approved budget and the Provincial School Requisitions.

The 2023 Budget requires \$113,032 to be collected in taxes. The Provincial School requisition is \$91,622. An excess in school requisitions in 2022 of \$5,072 has been applied to the 2023 requisition resulting in a required requisition of \$86,550 in 2023.

The total taxable residential assessment value is \$37,630,480 this is an increase of \$2,286,400 over last year. Growth in assessment was a result of an increase in market value as well as improvements that have been completed in the Summer Village of Waiparous.

The attached Bylaw 155-23 proposes a municipal tax rate of .0030037 which equates to a 1.8% increase in the rate over 2022.

Understanding that each homeowner will experience different rates of increase based on the change of market value of their home, the easiest comparison is to use the average assessment. The average assessment in 2022 was \$453,129 and the average assessment in 2023 is \$482,442. The following shows the difference year over year on taxes for the average assessment:

	Average Assessment	SVW Portion	School Requisition	Total Bill
2022	\$453,129	\$1,336	\$1,201	\$2,537
2023	\$482,442	\$1,449	\$1,110	\$2,559
Difference	\$29,313	\$113	-\$91	\$22

While the tax rate has increased, the School Requisition rate has decreased due to an over levy in 2022.

Administration is presenting a Bylaw for Council consideration based on the approved 2023 Operation Budget and 2023 Provincial School Requisitions.

OPTIONS / IMPLICATIONS

Option 1

That Council give all 3 readings to Bylaw 155-23.

Implications: This option will allow Administration to produce Tax Invoices and send them out.

Option 2

That Council gives first reading to Bylaw 155-23 and provides direction to Administration on amendments to be incorporated prior to approval of second reading.

Implications: In this case, Council will need to call a special meeting for Administration to bring forward an amended version of Bylaw 155-23 prior to the end of May for approval of further readings.

Option 3

That Council defeats Bylaw 155-23 and provide direction to Administration as to how to proceed.

Implications: In this case, Council will need to call a special meeting for Administration to bring forward an amended version of Bylaw 155-23 prior to the end of May for approval.

Attachments

Bylaw 155-23 2023 Tax Rate Bylaw

Summer Village of Waiparous

Bylaw 155-23

Being a Bylaw of the Summer Village of Waiparous to authorize the rates of taxation to be levied against assessable property within the Summer Village of Waiparous for the 2023 taxation year.

WHEREAS the Summer Village of Waiparous has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on November 14, 2022; and

WHEREAS the estimated municipal expenditures and transfers set out in the annual budget for the Summer Village of Waiparous for 2023 total \$140,259; and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$27,227 and the balance of \$113,032 is to be raised by general municipal taxation; and

WHEREAS the required requisitions are:

Alberta School Foundation Fund (ASFF)

Residential & Farmland	\$84,292
------------------------	----------

Non-Residential	\$160
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Calgary RCSSD

Residential & Farmland	\$7,330
------------------------	---------

Designated Industrial Property	\$3.62
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WHEREAS the Council of the Summer Village of Waiparous is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions and;

WHEREAS the assessed value of all taxable properties in the Summer Village of Waiparous as shown on the assessment roll is:

Residential & Farmland	\$37,630,480
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Non-Residential	\$48,540
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Total	\$37,679,020
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NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Summer Village of Waiparous, in the Province of Alberta hereby enacts as follows:

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

	Tax Levy	Assessment	Tax Rate
General Municipal	\$113,032	\$37,630,480	0.0030037
Designated Industrial	\$3.62	\$48,540	0.0000746
Education Property Tax Requisition*			
ASFF			
Residential	\$79,965*	\$34,767,267	0.0023
Non-residential	\$160	\$48,540	0.0033
Calgary RCSSD			
Residential	\$6,585*	\$2,863,213	0.0023

*these values have been adjusted for previous years over and under levies as per section 359(3) MGA

Total Residential Tax Rate	0.0053037
Total Non-residential Tax Rate	0.0063783

2. That this Bylaw shall come into force upon final reading thereof.

READ a first, second and third time this 8th day of May 2023.

Mayor

Chief Administrative Officer

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Administration Update
Agenda Item:	5.1

RECOMMENDED ACTION

Verbal Update – No Action Required.

BACKGROUND

Administration will provide a verbal update on Ongoing/Completed Projects including:

- Resident Contacts
- Voyent Alert!
- Alberta Transportation
- Speed Enforcement
- Big Horn Letter for Services
- Chipping Dates
- Annual Meeting
- September BBQ

This report will be included in all meetings to Council apprised of project updates.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, Cao
Title:	Land Use Bylaw Update
Agenda Item:	5.2

RECOMMENDED ACTION

That Council accept the Land Use Bylaw Update as information.

BACKGROUND

The Land Use Bylaw is being updated and a committee has been appointed by Council to work through the process with Birch Consulting. The committee consists of Deputy Mayor Cheryl Wauthier, Joleen Molenaar and Michael Parker.

The first draft of the Land Use Bylaw has been completed and been presented to the committee. The committee has met twice to go through the draft. Birch Consulting will be working on incorporating feedback from the committee into a second draft. The next meeting of the committee is in June to review draft two. One of the items the committee will be going out to the community for feedback on via a survey is the keeping of chickens in the Village. It is anticipated this survey will go out in May.

The plan for public engagement on the draft Land Use Bylaw is to utilize the Community Meeting and Picnic as an Open House to get feedback. Residents will also have opportunity to provide feedback through email throughout the month of July. It is anticipated an updated Land Use Bylaw will be ready to present to Council for first reading in September. Following first reading a Public Hearing will be held for further Public Feedback.

OPTIONS

Option 1

That Council accept the Land Use Bylaw Update as information.

Option 2

That Council accept the Land Use Bylaw Update as information and provide further direction.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Canada Post Update
Agenda Item:	5.3.

RECOMMENDED ACTION

That Council accept the report as information and direct Administration to send a letter to the Honourable Helena Jaczek, Minister of Public Services and Procurement requesting her assistance in getting mail service to the Summer Village of Waiparous.

BACKGROUND

The Summer Village of Waiparous has been working on getting direct mail service for a number of years. In 2022, Administration worked with Canada Post ensuring they had everything they required to move the request forward. In January 2023, Administration was informed that mail service would not be coming to the Village as mail service is provided via Cochrane through PO boxes. In April a meeting with two representatives from Canada Post was held to understand where the Village's request is sitting.

Canada Post's priority is ensuring everyone in Canada has mail service. From Canada Post's perspective the Village has mail service in Cochrane and to have delivery actually come to the Village it is an upgrade to service. While the request has been noted, there is no plan this year to provide an upgrade to service to the Village.

With this information, Administration would like to engage the political representative responsible for Canada Post. While Canada Post is separate from the government, the Federal Minister of Public Services and Procurement is responsible for Canada Post. A letter from the Mayor to the Minister with a copy to the Village's Member of Parliament is the next step to try to get the Village's request to move up the priority list of Canada Post. Residents can also contact the Minister and/or their Member of Parliament to express their frustration with the lack of a postal code and mail service to their community.

OPTIONS / IMPLICATIONS

Option 1

That Council accept the report as information and direct Administration to send a letter to the Honourable Helena Jaczek, Minister of Public Services and Procurement requesting her assistance in getting mail service to the Summer Village of Waiparous.

Option 2

That Council accept the report as information and provide further direction.

Summer Village of Waiparous Council Report

Meeting:	Regular Council
Meeting Date:	May 8, 2023
Originated By:	Suzanne Gaida, CAO
Title:	Committee Reports
Agenda Item:	6.0

RECOMMENDED ACTION

No formal action required – Verbal Update.

BACKGROUND

The Summer Village of Waiparous has standing Council committees and the GWTA. The Council representative on each committee provides verbal reports at Council meetings to keep all of Council informed.

- FireSmart & Public Works – Mayor Sundal
- Emergency Services – Deputy Mayor Wauthier
- GWTA – Councillor LeBlanc

Any actions coming out of these reports will be recorded in the meeting minutes.