

Presentation at Council Meeting November 28, 2023

Presented by Richard Lacasse

Thank you for the opportunity to make a presentation tonight.

Thank you for including the Income and Expense Statement for the period ending October 31, 2023.

I have copies for each of you and I would like the presentation to be part of the minutes for the meeting.

Municipal finance is not easy to put together and this presentation does make a few assumptions because of lack of material. Any questions you might have, I would appreciate they be held back tonight and sent to me via email ricklaca@gmail.com.

I was hoping that the Income and Expense Statements would have been from January to now for 2023. I would like to request that information now, so we can see monthly how our revenue and Expense changes over the year.

I would like to first talk about Item 6 Business c) Alberta Municipal Affairs Annual Performance Measures. From the Income and Expense statement for the period ending October 31, 2023, the information presented has tax collection at 99%. Congratulations on the improvement from 2022 which the tax collection was at 89% according to Alberta Municipal Affairs Annual Performance Measures. What I do not see is the 11 % not collected in 2022 in the 2023 budget. When was it collected? Wendy, great job in getting the 2023 taxes in as in one Council meeting you said this was a tough year getting our funds in, so 99% is great.

Next is Item 6 Business e) and f). You are suggesting an Interim 2024 Operating Budget be passed at ½ the 2023 Approved Operating Budget. This to get us to the end of June 2024. When we consider that our taxes are due at July 31 you need to take out the tax revenue which when added up is \$132,424.01 from the first 6 lines of the half budget + line 1-99-750 Requisition - School Res at \$36,647.47 (= \$169,071.48) leaving \$54,662.96 total revenue for the 6 months not \$223,734.43 as half the budget would show. When half the expenses are taken into consideration there is a deficit of \$172,071.48. The Requisition – School Res of \$36,647.47 is to be paid out in March and June. Do we have funds in the bank to cover the amount? Without removing the revenue numbers the half 2023 budget numbers show a surplus of \$3,000.00.

Next is Item 6 Business f). the 2024 Operating and Capital Budget. From the Dec 6, 2022 Agenda package is the 5 Year Operating and 5 Year Capital Plan. Was the 2023 draft budget used from the Dec 6 5 Year Operating Budget for 2023? Does the 2024 draft Budget come from the Dec 6 5 Year Operating Budget? Is the 5 Year Operating and 5 Year Capital Plan updated for 2024? Apparently, this is a mandatory document, but no mention of it in the agenda.

Second last item for me is back to the Income and Expense Statement for the period ending Oct 31, 2023. I had mentioned earlier that according to the numbers 99% of the tax is in. The line

Addition
Nov 28 '23
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item 1-00-193 under revenue is Taxes Improved Commercial is the only tax not collected for \$2176.98. Line 2-12-994 under expenses is Admin Assessment Review Board for \$854.30. Do these two items relate to the property just south of Hwy 642. Is this the same property that all the fuss was made over in the April Council Meeting? Was the assessment changed for line 1-00-193 and the taxes paid such that Sunrise Beach is at 100% tax collected for 2023?

Last item is in regards to the Road Work and the Mulching. Both items were not in the budget or were grossly under funded. Therefore, under the *Municipal Government Act* Expenditure of money, Section 248 (2) Each Council must establish procedures to authorize and verify expenditures that are not included in a budget. Does Sunrise Beach have such established procedures and verifiable expenditures in place? Were they followed in the case of the exorbitant road expenditure and the controversial mulching?

Thank you for your time and consideration

Richard Lacasse

SUMMER VILLAGE OF SUNRISE BEACH AGENDA

Tuesday, November 28th, 2023 commencing at 7:00 p.m.

In person or Via Zoom at the Administration Office 2317 Twp. Rd. 545 Lac Ste.
Anne County

As per Bylaw 448-2018 there will be no audio/video recordings of Meetings

<p>Pages p24-36 p37</p>	<p>b)</p>	<p>Lac Ste. Anne County Recreation Tax – further to discussions at the recent Regional Municipalities Meeting, the County has provided information on the annual recreation tax that they collect and where those funds go. The discussion at this meeting was for all municipalities to consider implementing a recreation tax and thereby participating in recreation programming/facilities within the region. I have attached a spreadsheet from back in 2013 to show what Summer Villages contributing to this, along with other programs provided by the County, at that time.</p> <p><i>(direction as given by Council at meeting time)</i></p>
<p>Pages 38-46</p>	<p>c)</p>	<p>Alberta Municipal Affairs Annual Performance Measures – please refer to the October 30th, 2023 email regarding the annual performance measures that identifies the percentage of municipalities deemed to ‘not face potential long-term viability challenges based on their financial and governance indicators’. This performance measure is used as a benchmark for measuring the ministry’s efforts to ensure Albertans live in viable municipalities and communities with responsible, collaborative and accountable local governments. The performance measure is based on analysis of 13 municipal indicators. Each of the 13 municipal indicators has a defined benchmark. A municipality is ‘not deemed to face potential long term viability challenges’ as long as it does not flag a critical indicator or three or more non-critical indicators. The ministry compiled and verified the data collected from Alberta’s municipalities for the 2022 financial year and is has advised that the Summer Village of Sunrise Beach did flag one indicator – Indicator #4 Tax Collection Rate. The benchmark is for tax collection is set at 90% and we achieved 89%.</p> <p><i>(that the Alberta Municipal Affairs 2022 Municipal Indicator Performance Measure Results for the Summer Village of Sunrise Beach be accepted as presented, and that Administration respond through the Municipal Indicator Dashboard regarding the one indicator which was flagged – Indicator #4 Tax Collection Rate, benchmark being set at 90% and the Summer Village achieved 89%)</i></p> <p>or</p> <p><i>(some other direction as given by Council at meeting time)</i></p>

SUMMER VILLAGE OF SUNRISE BEACH AGENDA

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Pages 47-48	d)	<p>Disposal of Summer Village Wastewater Effluent at the Onoway Lagoon – currently the Summer Village has an agreement with the Town of Onoway to dispose of our wastewater effluent in their lagoon via truck haul. Our current agreement with the Town expires on April 30th, 2024 and it seems prudent to reach out now to the Town to ask for an additional 3 year term.</p> <p><i>(that the Summer Village of Sunrise Beach make a request to the Town of Onoway for consideration of an additional 3 year term for the disposal of wastewater effluent from the Summer Village of Sunrise Beach at the Onoway Lagoon under same or similar conditions as the existing agreement)</i></p>
Pages	e)	<p>2024 Interim Operating Budget, each year Council must pass an Interim Operating Budget until such time as the final operating and capital budget is passed (which is normally passed in April).</p> <p><i>(that an Interim 2024 Operating Budget be passed at ½ the 2023 Approved Operating and Capital Budget and that this Interim 2024 Operating Budget cease to have any force and effect once the 2024 Operating and Capital Budget is approved)</i></p>
Pages	f)	<p>2024 Draft Operating and Capital Budget – a draft 2024 budget will be presented and reviewed at meeting time. This will be our first review of the 2024 draft budget.</p> <p><i>(that Administration make changes to the 2024 Draft Operating and Capital Budget as directed by Council at meeting time, and that an updated Draft Budget comes back to the next Council meeting for further review and consideration)</i></p>
Pages 49-51	g)	<p>Sun and Sand Recreation League – request for financial support for their Purr-fect Friends Project. Please refer to the attached November 19th, 2023 email from President Mandy Smallwood providing background to their initiative to help address the stray and feral cat concerns within the Summer Village. The SSRL is asking for two things from the Summer Village: 1) letter of support for this initiative 2) a financial contribution to help kick start this initiative and which will assist them in seeking other financial contributions (they are suggesting \$500). I think this is a wonderful initiative and I commend</p>



Summer Village of Sunrise Beach
For the Period Ending October 31, 2023

General Ledger	Description	2023 YTD Actual	2023 Budget
REVENUE			
1-00-110	Taxes - Property Res. 2023 (\$264,858)	(213,890.76)	(214,113.55)
1-00-111	Taxes - Property Vacant Res	(5,763.57)	(5,763.57)
1-00-180	Taxes - Property Farmland	(121.66)	(150.17)
1-00-190	Taxes - Property Linear	(4,073.16)	(4,073.16)
1-00-193	Taxes - Improved Commercial	0.00	(2,176.98)
1-00-195	Taxes - Requisition DIP	(10.85)	(10.85)
1-00-196	Taxes - Minimum Tax (\$980)	(38,570.56)	(38,570.58)
1-00-510	Admin - Penalties & Costs	(8,873.48)	(6,500.00)
1-00-550	Admin - Bank Interest	(5,276.27)	(4,500.00)
1-00-590	Admin - Other Revenue/Snow Removal	(2,257.21)	(2,500.00)
1-12-410	Admin - Tax Cert, Maps, ETC	(389.25)	(350.00)
1-26-520	Admin - Animal Licenses	(25.00)	(50.00)
1-00-740	Grants - MSI - Operating	(15,872.00)	(15,872.00)
1-00-741	Grants - MSI - Capital 2024 (26,783)	(91,424.00)	(60,000.00)
1-00-742	Grants - FCSS	(5,753.51)	(5,264.00)
1-00-746	Grant - CCBF 2024 (13,451)	(65,070.00)	0.00
1-61-523	Development - Fees & Safety Codes	(3,063.90)	(2,500.00)
1-99-750	Requisition - School Res (I & V)	(73,294.94)	(73,294.94)
1-99-751	Requisition - School Farmland	(50.06)	(50.06)
1-99-752	Requisition - School Non-Residential	(499.00)	(499.00)
1-99-755	Requisition - Seniors LSA Foundation	(6,230.00)	(6,230.00)
1-26-560	Reserves or UR (DL \$10500 & MED \$4600)	0.00	(5,000.00)
* TOTAL REVENUE		(540,509.40)	(447,468.86)
EXPENSES			
2-11-112	Council - Communication	1,725.00	2,700.00
2-11-110	Council - Meeting Fees	5,650.00	10,000.00
2-11-150	Council - Development/ Conference	883.00	1,000.00
2-11-211	Council -Travel & Subsistance	1,094.85	1,000.00
2-11-212	Admin - Donations	0.00	550.00
2-12-110	Admin - Contract	45,749.97	61,000.00
2-12-115	Admin - Development	299.00	1,000.00
2-12-130	Admin - WCB	749.79	1,000.00
2-12-211	Admin - Misc Travel & Subsistance	847.00	1,200.00
2-12-215	Admin - Postage & Shop Phone	825.66	2,000.00
2-12-218	Admin - Website	663.75	1,000.00
2-12-220	Admin - Memberships	2,743.93	2,600.00
2-12-221	Admin - Office Supplies/Photocopy	2,082.82	3,000.00
2-12-222	Admin - Advertising	0.00	300.00
2-12-230	Admin - Auditor	6,557.24	6,300.00
2-12-231	Admin - Assessment Costs	5,684.00	5,700.00
2-12-232	Admin - Legal	270.00	1,000.00
2-12-270	Admin - Bank Charges	483.12	500.01
2-12-271	Admin - Elections	6,021.81	0.00
2-12-274	Admin - Insurance	4,290.00	4,290.00
2-12-510	Admin - General Office Operations	0.00	500.00
2-12-511	Admin - Computer Support	8.00	2,000.00
2-12-519	Admin - Apprec. Awards/Canada Day	0.00	1,000.00
2-12-910	Admin -Tax Rebate/Discounts/Tax Service	1,525.00	3,000.00
2-12-991	Admin - Land Title Charges	40.00	100.00
2-12-993	Admin - Office Phone/Internet/Storage	3,834.78	4,500.00

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Summer Village of Sunrise Beach
For the Period Ending October 31, 2023

General Ledger	Description	2023 YTD Actual	2023 Budget
2-12-994	Admin - Assessment Review Board	854.30	900.00
2-12-996	Admin - Subdivision & Appeal Board	9,774.78	5,000.00
2-61-514	Admin - Integrity/Safety Codes	1,500.00	3,000.00
2-21-220	Admin - Provincial Police	6,118.00	7,432.00
2-23-200	Protective Services - Fire Sturgeon Cnty	2,050.00	2,050.00
2-23-201	Protective Services - Fire (4000+4600)	787.50	5,000.00
2-26-220	Protective Services - Bylaw/Animal	0.00	1,500.00
2-27-216	Protective Services - DEM	3,575.00	7,000.00
2-32-111	Roads - Contract Workers-Burn Pit	2,500.00	2,000.00
2-32-250	Roads - Grading/Gravel (Operating)	0.00	8,000.00
2-32-260	Roads - Road Construction (Capital)	180,676.50	60,000.00
2-32-110	P/W - Salaries Wages (Incl. Step)	33,251.78	42,000.00
2-32-113	P/W - Mulching	13,000.00	6,000.00
2-32-115	P/W - Contract Workers	1,910.79	5,000.00
2-32-130	P/W - Revenue Canada - Employer Share	2,549.45	3,500.00
2-32-270	P/W - General Services/Repairs	646.18	900.00
2-32-510	P/W - Goods & Supplies	925.41	1,500.00
2-32-520	P/W - Equip Parts & Fuel	4,642.22	5,000.00
2-32-540	P/W - Electrical Street Lights	9,918.38	12,000.00
2-32-900	P/W - Special Projects/Sustain.(Reserve)	1,725.00	5,000.00
2-42-200	P/W - Lagoon (SB 4000 DAR 10500)	1,196.85	9,000.00
2-43-200	Waste - Waste Collection - Standstone	7,583.65	12,000.00
2-43-350	Waste - Commission 43 Tippage	2,802.96	4,000.00
2-12-233	Water - Waterline	1,370.38	1,371.00
2-12-234	Water - WILD Debenture (Phase III & IV)	7,610.92	7,611.00
2-61-510	Development - Dev. Officer	7,357.15	6,500.00
2-61-511	Development - Planners	8,383.43	8,000.00
2-61-512	Development - Enforcement	0.00	2,500.00
2-61-513	Development - Permits	625.00	1,000.00
2-62-211	Parks & Rec - East End Bus	350.00	350.00
2-72-510	Parks & Rec - Programs \ Library	2,306.24	2,100.00
2-51-750	Parks & Rec - FCSS Municipal	5,300.33	6,580.00
2-61-450	Parks & Rec - Beautification	203.84	600.00
2-76-910	Reserves - Legal	0.00	500.00
2-76-915	Reserves - Tree Removal	0.00	500.00
2-76-920	Reserves - Snow Removal	0.00	1,000.00
2-76-925	Reserves - Operating	0.00	2,500.00
2-76-930	Reserves - Election & Census	0.00	1,250.00
2-80-220	Taxes - Seniors Foundation	6,230.30	6,230.00
2-85-225	Taxes - Designated Industrial (DIP)	0.00	10.85
2-75-900	Taxes - School	52,697.28	73,844.00
* TOTAL EXPENSES		472,452.34	447,468.86
**P SUPPLUS/ (DEFICIT)		(68,057.06)	0.00

*** End of Report ***

Pages 14-16	c)	<p>3 Year Operating and 5 Year Capital Plan – it is a legislative requirement now that annually Council review and approve the noted documents. Same are attached for your review.</p> <p><i>(that Council approve the 3 Year Operating 5 Year Capital Plan for the Summer Village of Sunrise Beach as presented, or amended)</i></p>
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SUMMER VILLAGE OF SUNRISE BEACH AGENDA

Tuesday, December 6th, 2022 commencing at 7:00 p.m.

In person or Via Zoom at the East End Fire Station 2317 Twp. Rd. 545 Lac Ste.

Anne County

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<i>Forwarded under separate cover</i>	d)	<p>Draft 2023 Operating and Capital Budget – the noted document will be presented and reviewed at meeting. This will be Councils first review of the Draft 2023 budget, and Council will see this Draft Budget at each meeting until it is approved in April.</p> <p><i>(that the Draft 2023 Operating and Capital Budget be accepted for information and that administration make changes as noted at meeting time (if there are any), and that an updated Draft 2023 Operating and Capital Budget be placed on the next meeting agenda for further review)</i></p>
<i>Forwarded under separate cover</i>	e)	<p>2023 Interim Operating Budget – each year Council must approve an interim operating budget for the following year until such time as the final budget is approved by Council.</p> <p><i>(that a 2023 interim Operating Budget be approved at ½ the 2022 Approved Operating and Capital Budget, and that this 2023 Interim Operating Budget cease to have any force and effect once the 2023 Operating and Capital Budget is approved)</i></p>

Sunrise Beach - Operating Budgets
(Operating Expenses - Projection including 4-Year Forecast)

Function	Code A Code B	Standard Contract 2%	2022 Actual		Difference B - A	% Δ		Contract 3% Contract 4%	1.03 Code E 1.04 Code F	Contract 5% Adm. Est	1.05 Code G n/a Code H	Fuel/Energy Per Policy/Agree	1.07 Calc.
			2022 Budget	-10 months		B - A	% Δ						
Council - Communication	\$	2,700	\$	740	\$	1,960	73%						
Council - Development/ Conference	\$	1,000	\$	80	\$	920	92%						
Council - Meeting Fees	\$	12,000	\$	6,102	\$	5,898	49%						
Council - Travel & Subsistence	\$	1,000	\$	317	\$	683	68%						
Sub Total	\$	16,700	\$	7,239	\$	9,461	57%						
Administration													
Admin - Miscellaneous	\$	300	\$	-	\$	300	0%						
Admin - Advertising	\$	800	\$	221	\$	579	72%						
Admin - Apprec. Awards/Canada Day	\$	5,600	\$	6,434	\$	(834)	-15%						
Admin - Assessment Costs	\$	854	\$	-	\$	854	100%						
Admin - Assessment Review Board	\$	6,300	\$	6,074	\$	226	4%						
Admin - Auditor	\$	500	\$	279	\$	221	0%						
Admin - Bank Charges	\$	-	\$	627	\$	(627)	#DIV/0!						
Admin - Computer Software	\$	2,000	\$	1,951	\$	639	32%						
Admin - Computer Support	\$	57,200	\$	46,500	\$	10,700	19%						
Admin - Contract	\$	1,000	\$	-	\$	1,000	0%						
Admin - Development	\$	550	\$	300	\$	250	45%						
Admin - Donations	\$	-	\$	-	\$	-	0%						
Admin - Election & Census	\$	-	\$	-	\$	-	#DIV/0!						
Admin - Elections (Reserve Offset)	\$	500	\$	271	\$	229	46%						
Admin - General Office Operations	\$	3,200	\$	3,431	\$	(231)	-7%						
Admin - Insurance	\$	3,000	\$	1,500	\$	1,500	0%						
Admin - Integrity/Safety Codes	\$	100	\$	20	\$	80	80%						
Admin - Land Title Charges	\$	500	\$	710	\$	(210)	0%						
Admin - Legal	\$	2,500	\$	2,576	\$	(76)	-3%						
Admin - Memberships	\$	1,200	\$	828	\$	372	0%						
Admin - Misc Travel & Subsistence	\$	4,500	\$	3,690	\$	810	0%						
Admin - Office Phone/Internet/Storage	\$	2,200	\$	2,824	\$	(624)	0%						
Admin - Office Supplies/Photocopy	\$	-	\$	-	\$	-	0%						
Admin - Physician Recruitment	\$	-	\$	-	\$	-	0%						
Admin - Police (Provincial) [6,228 avg over 5 years (Partial Reserve Offset in 2024 & 2025) (Unknown beyond 2025, have collected in reserves)	\$	4,100	\$	4,302	\$	(202)	0%						
Admin - Postage & Shop Phone	\$	2,000	\$	1,741	\$	259	13%						
Admin - Subdivision & Appeal Board	\$	300	\$	1,060	\$	(760)	-253%						
Admin - Tax Rebates & Cancellations	\$	-	\$	2,659	\$	(2,659)	#DIV/0!						
Admin - WCB	\$	1,000	\$	866	\$	134	13%						
Admin - Website	\$	1,000	\$	656	\$	344	0%						
Sub Total	\$	101,204	\$	88,931	\$	12,273	12%						

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Code A	Code B	Standard Contract 2%	1.05 Code C	1.02 Code D	1.03 Code E	1.04 Code F	Contract 3%	Contract 4%	1.05 Code G	1.07
									n/a Code H	Calc.

Function	2022 Budget		2022 Actual		Difference	% A	2023	2024	2025	2026	2027
	2022 Budget	Standard Contract 2%	2022 Actual	Difference							
Public Works / Roads											
P/W - Contract Workers	\$ 5,000.00	\$ 2,610.96	\$ 2,889	\$ -	\$ 0%		\$ 5,250	\$ 5,513	\$ 5,788	\$ 6,078	\$ 6,381
P/W - Electrical Street Lights	\$ 12,000.00	\$ 8,561.24	\$ 3,439	\$ -	\$ 0%		\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249
P/W - Equip Parts & Fuel	\$ 4,000.00	\$ 7,823.64	\$ (3,824)	\$ -	\$ 0%		\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416
P/W - General Services/Repairs	\$ 900.00	\$ 507.93	\$ 392	\$ -	\$ 44%		\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
P/W - Goods & Supplies	\$ 1,500.00	\$ 891.00	\$ 669	\$ -	\$ 0%		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
P/W - Lagoon (SI 4000 / Danwell Lagoon 10500 - Moved to Capital & funded by reserves)	\$ 6,000.00	\$ 1,669.85	\$ 4,336	\$ -	\$ 0%		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
P/W - Revenue Canada - Employer Share	\$ 2,600.00	\$ 2,837.58	\$ (238)	\$ -	\$ -9%		\$ 2,730	\$ 2,867	\$ 3,010	\$ 3,160	\$ 3,318
P/W - Salaries Wages (incl. Step)	\$ 35,000.00	\$ 37,489.51	\$ (2,490)	\$ -	\$ -7%		\$ 36,750	\$ 38,588	\$ 40,517	\$ 42,543	\$ 44,670
Roads - Construction Rehab Work Capital	\$ -	\$ -	\$ -	\$ -	\$ #DIV/0!		\$ -	\$ -	\$ -	\$ -	\$ -
Roads - Contract Workers	\$ 8,000.00	\$ 1,552.50	\$ 6,448	\$ -	\$ 81%		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Roads - Grading (Project Expenses moved to Capital)	\$ 8,000.00	\$ 446.00	\$ 7,554	\$ -	\$ 94%		\$ 8,400	\$ 8,820	\$ 9,261	\$ 9,724	\$ 10,210
Sub Total	\$ 89,000	\$ 64,324	\$ 24,676	\$ -	\$ 28%		\$ 85,850	\$ 88,893	\$ 91,955	\$ 95,224	\$ 98,645
Drainage											
Drainage	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Water											
Water - Waterline	\$ 1,450	\$ 1,413	\$ 37	\$ -	\$ 3%		\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450	\$ 1,450
Water - WILD Debeanture	\$ 7,100	\$ 4,298	\$ 2,802	\$ -	\$ 39%		\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,100
Sub Total	\$ 8,550	\$ 5,711	\$ 2,839	\$ -	\$ 33%		\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550
Solid Waste Collection											
Waste - Commission 43 Tippage	\$ 3,500	\$ 2,789	\$ 711	\$ -	\$ 20%		\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864
Waste - Waste Collection - Standstone	\$ 11,000	\$ 9,380	\$ 1,620	\$ -	\$ 0%		\$ 11,550	\$ 12,128	\$ 12,734	\$ 13,371	\$ 14,039
Sub Total	\$ 14,500	\$ 12,168	\$ 2,332	\$ -	\$ 16%		\$ 15,120	\$ 15,769	\$ 16,448	\$ 17,159	\$ 17,903
Municipal Planning											
Development - Dev. Officer	\$ 6,500	\$ 2,370	\$ 4,130	\$ -	\$ 64%		\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Development - Enforcement	\$ 2,500	\$ 4,785	\$ (2,285)	\$ -	\$ -91%		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Development - Permits	\$ 500	\$ 1,350	\$ (850)	\$ -	\$ -470%		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Development - Planners	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 100%		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Sub Total	\$ 10,500	\$ 8,505	\$ 1,995	\$ -	\$ 19%		\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Recreation & Parks											
Parks & Rec - Beautification	\$ 600	\$ 125	\$ 475	\$ -	\$ 79%		\$ 1,000	\$ 1,050	\$ 1,103	\$ 1,158	\$ 1,216
Parks & Rec - East End Bus	\$ 300	\$ 350	\$ (50)	\$ -	\$ -17%		\$ 315	\$ 331	\$ 347	\$ 365	\$ 383
Parks & Rec - FCS Municipal (Onoway)	\$ 6,580	\$ 6,580	\$ -	\$ -	\$ 0%		\$ 6,909	\$ 7,254	\$ 7,617	\$ 7,998	\$ 8,398
Parks & Rec - Programs \ Library	\$ 2,100	\$ 2,098	\$ 7	\$ -	\$ 0%		\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Sub Total	\$ 9,580	\$ 9,148	\$ 432	\$ -	\$ 5%		\$ 10,324	\$ 10,735	\$ 11,167	\$ 11,620	\$ 12,096
Protective Services											
Protective Services - Fire (4000+4600 Medical Response Reimburse to be covered by reserves)	\$ 8,600	\$ 1,378	\$ 7,223	\$ -	\$ 84%		\$ 4,200	\$ 4,410	\$ 4,631	\$ 4,862	\$ 5,105
Protective Services - Bylaw/Animal	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 0%		\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312
Protective Services - DEM	\$ 8,500	\$ 3,830	\$ 4,670	\$ -	\$ 55%		\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385
Protective Services - Fire Surgeon Cnty	\$ 2,050	\$ 2,050	\$ -	\$ -	\$ 0%		\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050
Sub Total	\$ 22,150	\$ 7,258	\$ 14,893	\$ -	\$ 67%		\$ 17,980	\$ 18,425	\$ 18,884	\$ 19,360	\$ 19,852

Function	Code A		Code B		Standard Contract 2%		Contract 3%		Contract 4%		1.05 Code C		1.02 Code D		1.03 Code E		1.04 Code F		Contract 5% Adm. Est		Fuel/Energy Per Policy/Agree		1.07 Calc.		
	2022 Budget	2022 Actual	2022 Budget	2022 Actual	Difference	% Δ	2022 Budget	2022 Actual	2022 Budget	2022 Actual	Rate	Code	2023	2024	2025	2026	2027								
Planned Reserve Contributions																									
Reserves - Election & Census	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,250	100%	\$ 1,250	\$ -	\$ -	\$ -	#DIV/0!	A	\$ 1,313	\$ 1,378	\$ 1,447	\$ 1,519	\$ 1,595								
Reserves - Lagoon	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Reserves - Legal	\$ 500	\$ -	\$ -	\$ -	\$ 500	100%	\$ 500	\$ -	\$ -	\$ -	A	\$ 525	\$ 551	\$ 579	\$ 608	\$ 638									
Reserves - Operating	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	100%	\$ 2,500	\$ -	\$ -	\$ -	A	\$ 2,625	\$ 2,756	\$ 2,894	\$ 3,039	\$ 3,191									
Reserves - Policing (Provincial) (6,228 avg over 5 years)	\$ 1,700	\$ -	\$ -	\$ -	\$ 1,700	100%	\$ 1,700	\$ -	\$ -	\$ -	A	\$ 300	\$ -	\$ -	\$ 6,228	\$ 6,228									
Reserves - School Over Levy	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	A	\$ -	\$ -	\$ -	\$ -	\$ -									
Reserves - Snow Removal	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	100%	\$ 1,000	\$ -	\$ -	\$ -	H	\$ 1,050	\$ 1,103	\$ 1,158	\$ 1,216	\$ 1,276									
Reserves - Tree Removal	\$ 500	\$ -	\$ -	\$ -	\$ 500	100%	\$ 500	\$ -	\$ -	\$ -	A	\$ 525	\$ 551	\$ 579	\$ 608	\$ 638									
Reserves - Sustainability / Special Projects	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	100%	\$ 5,000	\$ -	\$ -	\$ -	A	\$ 5,250	\$ 5,513	\$ 5,788	\$ 6,078	\$ 6,381									
Sub Total	\$ 12,450	\$ -	\$ -	\$ -	\$ 12,450	100%	\$ 12,450	\$ -	\$ -	\$ -		\$ 11,868	\$ 11,862	\$ 12,444	\$ 12,925	\$ 13,948									
Amortization																									
Annual Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
TOTAL	\$ 278,634	\$ 203,284	\$ 75,350	27%	\$ 278,634		\$ 282,691	\$ 293,577	\$ 305,146	\$ 308,414	\$ 317,740														

Code A	Standard	1.05 Code C	Contract 3%	1.03 Code E	Code G	Fuel/Energy	1.07
Code B	Contract 2%	1.02 Code D	Contract 4%	1.04 Code F	n/a Code H	Per Policy/Agree	Calc.

Function	2022 Budget		2022 Actual		Difference		2022 Budget		2023		2024		2025		2026		2027	
	2022 Budget	2022 Actual	2022 Actual	Difference	% Δ	Code	Rate	2022 Budget	2023	2024	2025	2026	2027					
(Operating Income - Projection Including 4-Year Forecast)																		
Income	255,134	255,134	255,134	\$ -	-			255,134	263,291	271,506	280,075	289,014	298,340					
Municipal Taxation Required to Balance Budget	\$ 7,936	\$ 7,936	\$ 7,936	\$ -	-			7,936	\$ 7,936	\$ 7,936	\$ 7,936	\$ 7,936	\$ 7,936					
Operating Grants (MSJ-O & Canada Day)	\$ 500	\$ 2,858	\$ 500	\$ (2,358)	(2.358)			500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000						
Bank/GIC Income	\$ 2,500	\$ 4,387	\$ 2,500	\$ (1,887)	(1.887)			2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500						
Penalty/Income	\$ 1,900	\$ 1,426	\$ 1,900	\$ 474	474			1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900						
Admin Income	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
Bylaw/Fire Incident Recovery	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
Utility Franchise Income	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
Public Works Income	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
Planning & Development	\$ 800	\$ 3,768	\$ 800	\$ (2,968)	(2.968)			800	\$ 800	\$ 800	\$ 800	\$ 800						
Parks & Recreation Grants (FCSS)	\$ 5,264	\$ 5,264	\$ 5,264	\$ -	-			5,264	\$ 5,264	\$ 5,264	\$ 5,264	\$ 5,264						
Reserves (Policing Years 2024 & 2025)	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
Reserves (Medical Response Reimburse)	\$ 4,600	\$ -	\$ 4,600	\$ -	4,600			4,600	\$ -	\$ -	\$ -	\$ -						
Reserves (Election)	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	-			-	\$ -	\$ -	\$ -	\$ -						
TOTAL	\$ 278,634	\$ 280,773	\$ 278,634	\$ (2,139)	(2.139)			\$ 278,634	\$ 282,691	\$ 283,577	\$ 305,146	\$ 308,414	\$ 317,740					
Increase in Municipal Taxes Collected from Prior Year	\$ -	\$ 77,488.94	\$ -	\$ 77,488.94				\$ -	\$ 8,157	\$ 8,215	\$ 8,569	\$ 8,939	\$ 9,317					
Income less Expenses	\$ -	\$ -	\$ -	\$ -	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Subtract Annual Amortization Expense	\$ -	\$ -	\$ -	\$ -	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Annual Surplus/Deficit	\$ -	\$ 77,488.94	\$ -	\$ 77,488.94				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Increase/Decrease from Prior Year	\$ -	\$ -	\$ -	\$ -	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Annual Surplus/Deficit	\$ -	\$ 77,489	\$ -	\$ 77,489				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Audit Transfers (reserve contributions)	\$ 12,450	\$ 12,450	\$ 12,450	\$ -	-			12,450.00	\$ 11,882	\$ 11,852	\$ 12,444	\$ 19,295	\$ 19,948					
Audit Transfers (reserve use for op/cap/spec proj)	\$ (15,100)	\$ (15,100)	\$ (15,100)	\$ -	-			(15,100)	\$ (2,671)	\$ (2,671)	\$ (5,671)	\$ -	\$ -					
Accumulated Surplus/Deficit (end bal. from prior year)	\$ 1,233,028	\$ 1,233,028	\$ 1,233,028	\$ -	-			1,233,028.00	\$ 1,230,378	\$ 1,241,966	\$ 1,251,146	\$ 1,257,920	\$ 1,277,214.54					
Balance of Accumulated Surplus/Deficit End of Year	\$ -	\$ 1,307,867	\$ -	\$ 1,307,867				\$ -	\$ 1,241,966	\$ 1,251,146	\$ 1,257,920	\$ 1,277,215	\$ 1,297,163					
plus Budgeted Reserve Contributions																		
2022 Budget	2022 Actual	Difference	2022 Budget	2023	2024	2025	2026	2027										

Sunrise Beach Five Year Capital Plan

		Capital Revenue						
	Budget	Opening	2022	2023	2024	2025	2026	2027
Revenue Source for Capital								
Carry forward from previous year			83,403	104,931	76,283	82,635	120,897	159,159
MSI - Capital (to 2023) then LGFF replaces		44,874	38,262	38,262	38,262	38,262	38,262	38,262
CCRF (former Gas Tax Fund)(to 2024)		38,529	13,090	13,090	13,090	-	-	-
Debtentures								
Taxes								
Reserve Transfers (Darwell Lagoon)			10,500					
Other								
Sub-Total		\$ 83,403	\$ 145,255	\$ 156,283	\$ 127,635	\$ 120,897	\$ 159,159	\$ 197,421

		Capital Expenses						
	Budget	Opening	2022	2023	2024	2025	2026	2027
Capital Projects								
Currently Active/Open Capital								
Road Project - Asphalt Repair & Patching (45K - MSI-C)	45,000		29,824					
Darwell Lagoon	10,500		10,500					
Sub-Total		\$ -	\$ 40,324	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Capital								
Machinery & Equipment								
Lawn Mower	15,000			15,000				
Buildings								
Land								
Engineered Structures								
Annual Road Projects				80,000	30,000			
Land Improvements								
Other								
Regional Sewer Line								
Fire Smart (Vegetation Management)	20,000							
Sub-Total		\$ -	\$ -	\$ 80,000	\$ 45,000	\$ -	\$ -	\$ -
Total Expenses/Commitments		\$ -	\$ 40,324	\$ 80,000	\$ 45,000	\$ -	\$ -	\$ -
Net Capital Budget		\$ 83,403	\$ 104,931	\$ 76,283	\$ 82,635	\$ 120,897	\$ 159,159	\$ 197,421
Deferred Revenue (Carry forward to next year's funding)		\$ 83,403	\$ 104,931	\$ 76,283	\$ 82,635	\$ 120,897	\$ 159,159	\$ 197,421

Reserve Accounts - January 1, 2022

Operating	\$ 89,062
Capital	-
Unrestricted	23,006
2022 Budgeted Reserve Funding	12,450
2022 Budgeted Use of Reserves (Darwell Lagoon/Medical 1st Resp Reimburse)	15,100
Total Reserves	\$ 109,418

budget for that year have been adopted by council or established by the Minister under section 244.

1994 cM-26.1 s247

Expenditure of money

248(1) A municipality may only make an expenditure that is

- (a) included in an operating budget, interim operating budget or capital budget or otherwise authorized by the council,
- (b) for an emergency, or
- (c) legally required to be paid.

(2) Each council must establish procedures to authorize and verify expenditures that are not included in a budget.

(3) If the Minister establishes a budget for a municipality under section 244, the municipality may not make an expenditure that is not included in the budget unless the expenditure is

- (a) authorized by the Minister,
- (b) for an emergency, or
- (c) legally required to be paid.

1994 cM-26.1 s248

Annual budget

248.1(1) A council may adopt an annual budget in a format that is consistent with its financial statements.

(2) For the purposes of sections 247 and 248, the adoption of an annual budget is equivalent to the adoption of an operating budget under section 242 or the adoption of a capital budget under section 245.

2015 c8 s36

Civil liability of councillors

249(1) A councillor who

- (a) makes an expenditure that is not authorized under section 248,
- (b) votes to spend money that has been obtained under a borrowing on something that is not within the purpose for which the money was borrowed, or