

Resort Village of Elk Ridge
Meeting Agenda
May 7 at 10:00 am – Special Council Meeting
Whitetail Tail Room – Elk Ridge Resort

- 1. Call to Order** – The Mayor will call the meeting of Council to order
- 2. Delegations:** N/A
- 3. Approval of Agenda:**
MOTION: That the agenda for this meeting be approved as presented.
- 4. Public Hearings:** None
- 5. Reading of Bylaws:**
 - 5.1 Bylaw 2024-01 – Fire Service Levy Bylaw
 - 5.2 Bylaw 2024-04 – Base Tax Bylaw
 - 5.3 Bylaw 2024 – 05 – Mill Rate Bylaw
 - 5.4 Bylaw 2024 – 06 – Sanitation Levy Bylaw
- 6. Adoption of Minutes:** None
- 7. Business Arising from Minutes:**
 - 7.1 Audit 2022
 - 7.2 Appoint 2023 Auditors
- 8. Action/Motion Items:** None
- 9. Administration Reports:** None
- 10. Accounts for Payment:** None
- 11. Financial Statements:** None
- 12. Council Divisional Reports:** N/A
- 13. New Business:**
 - 13.1 Budget 2024
- 14. Incamera:**
- 15. Correspondence:**
- 16. Other Business:**
- 17. Adjournment**



RESORT VILLAGE OF ELK RIDGE

BYLAW NO. 2024-01
A BYLAW TO AUTHORIZE A SPECIAL TAX FOR FIRE PROTECTION SERVICES.

The Council of the Resort Village of Elk Ridge in the Province of Saskatchewan enacts as follows:

1. A special tax shall be levied against every property that has a taxable assessment within the boundaries of the resort village for fire protection services to be completed within the current year.
2. The special tax rate to be levied against every improved property is \$100.00.
3. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.
4. This bylaw shall come into effect on the day of its final passing.
5. Coming into Force
This bylaw shall come into force on May 7, 2024.

Read a FIRST time this ____ day of _____, 2024.
 Read a SECOND time this ____ day of _____, 2024.
 Read a THIRD time and adopted this ____ day of _____, 2024.

SEAL

Mayor

CAO



RESORT VILLAGE OF ELK RIDGE

BYLAW NO. 2024-04
A BYLAW TO PROVIDE FOR A BASE TAX

The Council of the Resort Village of Elk Ridge enacts as follows:

1. This bylaw shall be known as the “Base Tax Bylaw”.
2. A base tax shall apply to the types and classifications of property included in the table below for all property within the boundaries of the Resort Village of Elk Ridge:

Property Class	Type of Property		
	Land	Improvements	Land & Improvements
Agriculture	-	-	-
Residential	100	100	200
Commercial & Industrial	100	-	100

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, the base tax calculation shall be considered independently and applied to each classification.
4. This Bylaw shall come into effect on the day of its final passing.
5. Coming into Force
This bylaw shall come into force on May 7, 2024.

Read a FIRST time this ____ day of _____, 2024.
 Read a SECOND time this ____ day of _____, 2024.
 Read a THIRD time and adopted this ____ day of _____, 2024.

SEAL

Mayor

CAO



RESORT VILLAGE OF ELK RIDGE

BYLAW NO. 2024-05

A BYLAW TO ESTABLISH MILL RATE FACTORS FOR THE YEAR 2024

The Council of the Resort Village of Elk Ridge enacts as follows:

1. This bylaw shall be known as the "Mill Rate Factor Bylaw".

2. The following mill rate factor(s) shall be applied to the uniform mill rate levied against all taxable property for municipal purposes:

Property Class	Factor
Agriculture	2.77
Residential	2.77
Commercial & Industrial	2.77

2) Coming into Force

This bylaw shall come into force on May 7, 2024.

Read a FIRST time this ____ day of _____, 2024.

Read a SECOND time this ____ day of _____, 2024.

Read a THIRD time and adopted this ____ day of _____, 2024.

SEAL

Mayor

CAO



RESORT VILLAGE OF ELK RIDGE

BYLAW NO. 2024-06 **A BYLAW TO AUTHORIZE A SPECIAL TAX** **FOR REFUSE COLLECTION SERVICES**

The Council of the Resort Village of Elk Ridge in the Province of Saskatchewan enacts as follows:

1. A special tax shall be levied against every property used for residential or commercial purposes that has a taxable assessment within the boundaries of the Resort Village of Elk Ridge for refuse collection services.
2. The estimated cost of the refuse collection services for the current year is \$12,000.
3. The special tax rate to be levied in 2024 against every taxable property used for residential or commercial purposes shall be as listed below and applicable to the respective areas of the municipality.
4. All developed properties that will have the benefit of a dumpster only on a year-round basis shall be levied \$60.00 as a Special levy.
5. The special taxes referred to in Section 3 shall be levied as one special tax against the property for 2024.
6. Any person who considers that an error or omission was made in the application or calculation of the special tax on his or her property may notify the municipality in writing by September 1 in any given year requesting the Council to review the application or calculation of the tax rate regarding the property in question.
7. The Administrator will notify the people who have requested a review of the time and date the Council will meet to hear and review the requests.
8. The taxes that are levied will be added to the tax roll as a special assessment against the property, when they become due and payable, and are recoverable in the same manner as other taxes.

2) Repeal Previous Bylaw

That Bylaw 02-2023 is hereby repealed.

3) Coming into Force

This bylaw shall come into force on May 7, 2024.

Read a FIRST time this ____ day of _____, 2024.

Read a SECOND time this ____ day of _____, 2024.

Read a THIRD time and adopted this ____ day of _____, 2024.

SEAL

Mayor

CAO

DECISION ITEM

Subject	Audit 2022
Council Meeting Date Presented:	May 7, 2022
Agenda Item:	7.1
Prepared By:	Michele Bonneau

BACKGROUND:

Draft Financial Statements link provided with agenda & posted under agenda.

The preparation of the financial statements from the auditor is: \$11,445

RECOMMENDATION:

Approve and sign the final draft 2022 financial statements as presented.

Respectfully Submitted by: Michele Bonneau, CAO

DECISION ITEM

Subject	Audit 2023
Council Meeting Date Presented:	May 7, 2022
Agenda Item:	7.2
Prepared By:	Michele Bonneau

BACKGROUND:

Received two quotes for auditing services.

1. Baker-Tilly \$9,000 - \$10,500. Same auditors as ERU.
Could plan to be on site May 22 – 26, 2024.

2. Jensen Stromberg (Jared) \$9,000
I would estimate our cost to complete the audit to be approximately \$9,000 (plus taxes), including all travel and disbursements.

For this first year, we would request an extension of time bylaw be completed so that the audit could be completed as soon as practicable, but acknowledging it likely wouldn't be before June 30th. In future years, we wouldn't expect any issues with completion by the June 30th deadline.

RECOMMENDATION:

Respectfully Submitted by: Michele Bonneau, CAO

DECISION ITEM

Subject	Budget 2024
Council Meeting Date Presented:	May 7, 2024
Agenda Item:	13.1
Prepared By:	Michele Bonneau

BACKGROUND:

- Status quo: The taxes are comprised of a mill rate of 2.77 for all properties, \$100 base tax with an additional \$100 for improved properties, a special sanitation levy of \$60 for developed properties and a special fire levy of \$100 for all developed properties.

Taxes:

Property Class	Assessment	Mill Rate Factor	Base Tax and Special Levy	Total Municipal Tax Levy
Residential	658,560	2.77		\$1,824
Base Tax Land			100	\$24,900
Base Tax Improvement			100	\$18,800
Multi-Unit Residential	77,167,360	2.77		\$213,753.59
Sanitation Levy			60	\$11,280
Fire			100	\$18,800
Commercial and Industrial	5,815,445	2.77		\$16,108.78

Budget Overview:

Total 2024 Revenue: \$513,661.27 \$305,466.37 (from taxes)
 Total 2024 Expenses: \$404,762.00
 Infrastructure Reserve Fund Transfer: \$50,000
 Culture and Recreation Reserve Fund Transfer: \$10,000
 Budgeted Surplus: \$48,899.27 (\$11,213 estimated surplus from Utility – 4 months)

Bylaws:

- Bylaw 2024-01 – Fire Service Levy Bylaw
- Bylaw 2024 – 04 Base Tax Bylaw
- Bylaw 2024-05 Mill Rate Bylaw
- Bylaw 2024-06 Sanitation Levy Bylaw

Respectfully Submitted by: Michele Bonneau, CAO

BUDGET SUMMARY	2024	2023	2023	2022
	Budget	Actual	Budget	Actual
Revenue				
Taxes	314,226.40	295,615.32	287,737.00	286,667.22
Fees & Charges	500.00	500.00	300.00	305.00
Development Charges	30,000.00	31,132.00	29,545.00	32,332.24
Water Revenue	7,374.29	8,932.09	-	-
Unconditional Grants	38,553.00	33,917.00	33,903.00	30,101.00
Conditional Grants	2,975.00	1,857.45	2,945.00	1,455.30
Investment Income	29,120.00	8,000.00	8,000.00	-
Other (Utility estimate)	90,912.58	-	-	8,037.00
Total Revenue	513,661.27	379,953.86	362,430.00	358,897.76
Expenditures				
General Government	187,600.00	111,246.64	103,257.00	115,964.42
Protective Services	33,750.00	30,303.08	33,800.00	25,680.88
Transportation	47,700.00	38,149.87	20,572.00	42,992.68
Environmental Health	24,562.00	18,785.67	29,100.00	23,900.88
Planning & Development	19,450.00	7,343.42	22,000.00	18,264.56
Parks, Recreation & Culture	12,000.00	12,000.00	16,800.00	12,000.00
Water Utility	79,700.00	39,335.18	13,000.00	-
Total Expenditures	404,762.00	257,163.86	238,529.00	238,803.42
Operating Surplus/Deficit	108,899.27	122,790.00	123,901.00	120,094.34
Financial CASH Reconciliation				
Surplus(Deficit) from above	108,899.27	122,790.00	-	120,094.34
Add:				
Amortization Expense	-	-	-	-
Transfers From Reserves	-	-	-	-
Loan Proceeds	-	-	-	-
Loss on Disposal of Assets	-	-	-	-
Transfers From Surplus	-	-	-	-
Less:				
Municipal Taxes Receivable	-	-	-	-
Fire Levy Receivable	-	-	-	-
Capital Expenses	-	-	-	-
Assets From Developers	-	-	-	-
Loan Payments	-	-	-	-
Transfers to Reserves	60,000.00	60,000.00	-	60,000.00
Gain on Disposal of Assets	-	-	-	-
Cash Surplus(Deficit)	48,899.27	62,790.00	60,094.34	60,094.34

REVENUE		2024	2023	2023	2022
		Budget	Actual	Budget	Actual
TAXES					
410-110-100	General Municipal Levy	276,586.40	268,930.08	260,097.00	262,474.37
410-120-100	Abatements & Adjustments	500.00	- 97.14	- 2,000.00	- 4,456.77
410-130-100	Discount on Municipal Taxes	5,000.00	- 4,888.18	- 5,000.00	- 1,750.38
410-400-110	Current Penalty		-		-
410-400-210	Arrears Penalty	1,200.00	730.56	1,800.00	-
410-600-100	Fire Levy	19,000.00	19,000.00	20,000.00	19,000.00
410-610-100	Sanitation Levy	11,940.00	11,940.00	12,840.00	11,400.00
	Total Tax Revenue	314,226.40	295,615.32	287,737.00	286,667.22
FEES & CHARGES					
420-400-110	Policing Fees/Fines				-
420-800-100	Tax Certificates	500.00	500.00	300.00	305.00
420-800-220	Assessment Appeals Fee		-		-
	Total Fees & Charges	500.00	500.00	300.00	305.00
DEVELOPMENT CHARGES					
430-200-100	Building/Development Permits		6,517.00	11,000.00	25,507.24
430-400-100	RV Park Site Fees		24,615.00	18,545.00	6,825.00
	Total Development Char	-	31,132.00	29,545.00	32,332.24
WATER REVENUE					
440-190-900	Other Water Revenue	7,374.29	8,932.09		-
	Total Water Revenue	7,374.29	8,932.09		-
UNCONDITIONAL GRANTS					
450-110-100	Prov - Revenue Sharing Gra	38,553.00	33,917.00	33,903.00	30,101.00
	Total Unconditional Gra	38,553.00	33,917.00	33,903.00	30,101.00
CONDITIONAL GRANTS					
450-210-100	Federal - ICIP Grant		-		-
450-400-100	Local - MMSW	2,000.00	1,857.45	1,500.00	1,455.30
450-420-100	Local - SK Lotteries/ Comm E	975.00		1,445.00	-
	Total Conditional Grants	2,975.00	1,857.45	2,945.00	1,455.30
INVESTMENT INCOME					
470-100-100	Interest Revenue	29,120.00	8,000.00	8,000.00	-
	Total Investment Income	29,120.00	8,000.00	8,000.00	-
OTHER REVENUES					
480-150-100	Donations		-		-
480-900-900	Miscellaneous Revenue		-		8,037.00
	Total Other Revenues	-	-	-	8,037.00
TOTAL REVENUE		385,374.40	371,021.77	362,430.00	358,897.76

EXPENDITURES		2024	2023	2023	2022
		Budget	Actual	Budget	Actual
GENERAL GOVERNMENT					
GG Wages & Benefits					
510-110-110	Council Indemnity	14,400.00	10,387.11	6,600.00	7,573.75
510-110-230	Administration Wages	45,000.00	31,328.78	45,000.00	46,096.98
510-110-530	Other General Gov't Wages	1,000.00	50.00		-
510-120-110	Council Benefits		-		-
510-120-230	Administration Benefits	7,000.00	5,631.27	9,060.00	8,949.94
510-130-234	Workers Compensation	400.00	169.10	860.00	857.81
Total GG Wages & Benefits		67,800.00	47,566.26	61,520.00	63,478.48
GG Contract Services					
510-200-110	Legal	5,000.00	156.80	5,000.00	-
510-200-130	Audit	13,500.00	9,073.60	7,000.00	-
510-200-150	SAMA Requisition	5,655.00	6,537.00	6,537.00	13,222.00
510-200-170	Advertising	1,000.00	126.04	1,500.00	259.89
510-200-190	Office Rent	6,000.00	6,000.00		6,000.00
510-210-120	Council Mileage	1,500.00	399.28	5,000.00	453.81
510-210-140	Council Hotel/Meals/Parking	3,500.00	-		187.12
510-210-150	Council Workshops/Conf/Meetin	1,000.00	40.00		-
510-210-160	Admin Mileage	1,000.00	239.54	2,000.00	821.65
510-210-170	Admin Hotel/Meals/Parking	1,000.00	-		373.41
510-210-180	Admin Workshops/Conf/Meetin	1,500.00	2,341.18		420.00
510-230-100	Insurance	2,500.00	1,529.00	4,000.00	1,720.00
510-240-100	Memberships	1,500.00	1,192.73	2,500.00	2,514.67
510-250-150	Software/Hardware Contracts	20,000.00	4,782.02		8,031.18
510-250-200	Public Relations	1,000.00	1,246.56		-
510-260-100	Tax Enforcement/Collections	1,000.00	-		-
510-260-150	Elections	2,500.00	-		-
510-280-100	Printer/Copier Lease	1,200.00	912.27	700.00	685.95
510-280-130	Transition Committee	37,945.00	4,612.00		10,767.20
510-210-150	Mentoring	6,000.00	5,777.00		-
510-210-160	Mentoring Mileage	2,400.00	567.30		-
510-210-170	Assessment Appeals	600.00	-	600.00	550.00
510-290-100	Bank Charges		534.26	900.00	807.80
Total GG Contract Services		117,300.00	46,066.58	35,737.00	46,814.68
GG Utilities					
510-300-140	Comm-email	200.00	125.55	200.00	464.76
510-300-141	Cell Phone	1,300.00	1,202.38	1,300.00	1,144.71
Total GG Utilities		1,500.00	1,327.93	1,500.00	1,609.47

GG Materials & Supplies					
510-400-110	Postage	1,000.00	760.52		286.97
510-410-140	Office Supplies	3,000.00	2,359.93	4,500.00	1,491.24
510-450-100	Election Supplies		-		-
510-490-110	Other Supplies		185.02		-
Total GG Materials & Supplies		-	3,305.47	4,500.00	1,778.21
GG-Grants & Contributions					
510-500-110	Grants & Contributions	500.00	500.00		-
Total GG Grants & Contributions		500.00	500.00	-	1,778.21
GG Other					
510-900-110	Other	500.00	12,480.40		505.37
Total GG Other		500.00	12,480.40		505.37
Total General Government Expenses		187,600.00	111,246.64	103,257.00	115,964.42
PROTECTIVE SERVICES					
PS Contract Services					
520-210-100	RCMP Contract	5,500.00	5,117.08	5,500.00	4,780.88
525-210-110	EMO Contract Services	3,000.00	555.00	3,000.00	
525-210-200	Fire Contract	25,000.00	24,400.00	25,300.00	20,900.00
525-210-210	Fire Dispatch Services	250.00	231.00		
Total PS Contract Services		33,750.00	30,303.08	33,800.00	25,680.88
Total Protective Services Expenses		33,750.00	30,303.08	33,800.00	25,680.88
TRANSPORTATION SERVICES					
TS Contract Services					
530-210-110	Ditch Mowing	5,000.00	3,672.50	1,600.00	2,510.00
530-210-120	Street Sweeping	6,500.00	6,358.94	5,772.00	5,512.00
530-210-130	Snow Removal	20,000.00	17,010.49		25,133.06
530-210-140	Line Painting	1,500.00	-	1,500.00	1,112.35
Total TS Contract Services		33,000.00	27,041.93	8,872.00	34,267.41
TS Utilities					
530-300-110	Heat (Fire Hall Building)	1,500.00	394.00		-
530-300-120	Power (Fire Hall Building)	1,200.00	209.09	1,200.00	-
530-310-100	Street Lights	12,000.00	10,504.85	10,000.00	8,481.15
Total TS Utilities		14,700.00	11,107.94	11,200.00	8,481.15
GG Materials & Supplies					
530-470-100	Road/Street Signs		-	500.00	244.12
Total TS Materials & Supplies		-	-	500.00	244.12
Total Transportation Expenditures		47,700.00	38,149.87	20,572.00	42,992.68

GG Utilities					
510-300-140	Comm-email	200.00	125.55	200.00	464.76
510-300-141	Cell Phone	1,300.00	1,202.38	1,300.00	1,144.71
Total GG Utilities		1,500.00	1,327.93	1,500.00	1,609.47
GG Materials & Supplies					
510-400-110	Postage	1,000.00	760.52		286.97
510-410-140	Office Supplies	3,000.00	2,359.93	4,500.00	1,491.24
510-450-100	Election Supplies		-		-
510-490-110	Other Supplies		185.02		-
Total GG Materials & Supplies		-	3,305.47	4,500.00	1,778.21
GG-Grants & Contributions					
510-500-110	Grants & Contributions	500.00	500.00		-
Total GG Grants & Contributions		500.00	500.00	-	1,778.21
GG Other					
510-900-110	Other	500.00	12,480.40		505.37
Total GG Other		500.00	12,480.40		505.37
Total General Government Expenses		187,600.00	111,246.64	103,257.00	115,964.42
PROTECTIVE SERVICES					
PS Contract Services					
520-210-100	RCMP Contract	5,500.00	5,117.08	5,500.00	4,780.88
525-210-110	EMD Contract Services	3,000.00	555.00	3,000.00	
525-210-200	Fire Contract	25,000.00	24,400.00	25,300.00	20,900.00
525-210-210	Fire Dispatch Services	250.00	231.00		
Total PS Contract Services		33,750.00	30,303.08	33,800.00	25,680.88
Total Protective Services Expenses		33,750.00	30,303.08	33,800.00	25,680.88
TRANSPORTATION SERVICES					
TS Contract Services					
530-210-110	Ditch Mowing	5,000.00	3,672.50	1,600.00	2,510.00
530-210-120	Street Sweeping	6,500.00	6,358.94	5,772.00	5,512.00
530-210-130	Snow Removal	20,000.00	17,010.49		25,133.06
530-210-140	Line Painting	1,500.00	-	1,500.00	1,112.35
Total TS Contract Services		33,000.00	27,041.93	8,872.00	34,267.41
TS Utilities					
530-300-110	Heat (Fire Hall Building)	1,500.00	394.00		-
530-300-120	Power (Fire Hall Building)	1,200.00	209.09	1,200.00	-
530-310-100	Street Lights	12,000.00	10,504.85	10,000.00	8,481.15
Total TS Utilities		14,700.00	11,107.94	11,200.00	8,481.15

ENVIRONMENTAL HEALTH SERVICES**EH Contract Services**

540-200-110	Waste Collection/Disposal	10,000.00	8,225.89	13,000.00	11,193.08
540-200-120	Recycle Contract	12,000.00	8,272.78	14,000.00	12,557.80
540-210-310	Waste Bin Monitoring	2,100.00	1,825.00	2,100.00	150.00
540-230-100	Memberships	462.00	462.00		-
Total EH Contract Services		24,562.00	18,785.67	29,100.00	23,900.88
Total Environmental Health Expenditures		24,562.00	18,785.67	29,100.00	23,900.88

PLANNING & DEVELOPMENT**P&D Contract Services**

560-200-110	Planning & Zoning	12,000.00	1,000.00	12,000.00	-
560-200-120	Building Inspector	6,000.00	5,120.00	10,000.00	13,680.00
560-200-130	Website Contract	1,000.00	773.42		4,584.56
560-250-100	Development Appeals Board	450.00	450.00		-
Total P&D Contract Services		19,450.00	7,343.42	22,000.00	18,264.56
Total Planning & Development Expenditures		19,450.00	7,343.42	22,000.00	18,264.56

RECREATION, PARKS & CULTURE**R&C Grants & Contributions**

570-500-120	Recreation Community Initiative	12,000.00	12,000.00	16,800.00	12,000.00
Total R&C Grants & Contributions		12,000.00	12,000.00	16,800.00	12,000.00
Total Parks, Recreation & Culture Expenditures		12,000.00	12,000.00	16,800.00	12,000.00

UTILITIES - WATER**UT Wages & Benefits**

580-110-110	Water Operator Wages	79,700.00	-		-
580-110-120	Administration Wages		-		-
580-120-110	Water Operator Benefits		-		-
580-120-120	Administration Benefits		-		-
Total UT Wages & Benefits		79,700.00	-		-

UT Contract Services

580-200-110	Legal Fees		38,478.97		-
580-200-200	Joint Committee Expenses		856.21	13,000.00	-
Total UT Contract Services		-	39,335.18	13,000.00	-
Total Utility Expenditures		79,700.00	39,335.18	13,000.00	-

TOTAL EXPENDITURES		404,762.00	257,163.86	238,529.00	238,803.42
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