



Operating Budget 2024 & 3-Year Operating Plan

Capital Budget 2024 & 5-Year Capital Plan

Provincial Parks Campground Budget 2024

2023 Assessment Values for 2024

Municipal Taxes 2024

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Introduction

Why do municipalities have to develop budgets?

Under Alberta's Municipal Government Act, every municipality is required to develop a three-year operating budget and five-year capital budget to allocate revenues and expenditures for their municipality.

What is an operating budget?

An operating budget is a financial plan that balances the expected costs Administration believes the Summer Village will incur in the general day-to-day activities which is primarily funded through taxation and grants. The operating budget makes up the day-to-day costs needed to provide the services and programs.

What is a capital budget?

The Summer Village's capital budget is like purchasing a home or vehicle – it funds major fixed assets for the future. At home, capital costs include your home, vehicles and renovations. The capital budget also funds the repayment of debt. At the Summer Village, capital purchases include machinery, vehicles, buildings, and parks.

How does the municipality fund budgets?

Council and Administration work hard to calculate exactly how much money is necessary to fund the programs and services in the operating and capital budgets and then generate the funds from multiple sources including taxable property assessments, net transfers from reserve, federal and provincial grants and user fees and sale of goods.

Everything the Summer Village does has an associated cost, whether it is a direct service such as snow removal and the purchasing of a vehicle to use for road maintenance or an indirect cost such as maintaining our facilities and running the municipality.

What is a reserve?

A reserve is like a savings account. Every year, the Summer Village puts funds into reserves. Money is only taken out of a reserve when needed and used for critical capital and operational budget items. The advantage of putting money into reserves is that interest accrues on a large portion of the balance.

How are property values assessed?

Residential property values are based on the home's market value, which is the price a property is reasonably expected to sell for if sold by a willing seller to a willing buyer. Assessors gather information on ranges of sale prices in the marketplace and use these sales to determine the assessed values. In setting the values on a property, assessors complete the valuation using mass appraisal techniques and statistical data as part of the process for calculating market value assessments.

Some types of property such as farmland, machinery & equipment, and linear are assessed using provincially regulated values and therefore have different valuation standards than market value.

Financial Reporting Requirements

The Alberta Municipal Government Act states that each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with:

- Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

The municipality's financial statements must include the municipality's debt limit, and the amount of the municipality's debt as defined in the regulations under section 271. Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

Budget Overview

Factors affecting the 2024 Budget:

- The third quarter of 2023 saw the municipal separation of the shared office space and administrative costs between the Summer Village of Rochon Sands (SVRS) and the Summer Village of White Sands (SVWS).
- The Operating Budget reflects the true costs of operating a standalone municipal office, equipment and staffing, inflationary increases are accounted for in all categories. The Municipal Office staff consist of a permanent full-time CAO and a permanent part-time Office/Parks Manager. Office and administrative costs will increase in 2024 due to the separation and inflation.
- Increases in requisitions and agreements including:
 - the Alberta Education requisition
 - the County of Stettler Housing Authority requisition
 - the Provincial Policing
 - the Stettler Regional Emergency Management Services (SREMA)
 - the Stettler Waste Management Authority
- An increase in Assessment revenues.
- The extended fire ban in 2023 saw a reduction in travel and a decrease in Provincial Park attendance over the previous year. 2024 is shaping up to have similar fire bans as 2023.
- Equipment repairs will increase based on service inflation and the age of some of the equipment.
- The municipality maintains 10 kms of roadway and ditches, must maintain drainage, signage, trees, beach area, garbage, municipal public properties, and maintenance of etc.
- The Municipality has applied for the annual Canada Summer Student Grants for the municipality to hire summer students to work in the municipal office, RSPP office, and to assist with municipal and campground grass cutting, outhouse maintenance, garbage, and beach cleanup. This grant helps offset approximately a third of the wages for the summer staff.
- The MSI Capital grant funding has been replaced with the Local Government Fiscal Framework (LGFF). The funding allocation for 2024 is \$71,938 and for 2025 is \$73,893, this is an increase from the \$43,400 for 2023.

External Factors:

- In September of 2022 the Long-Term Canadian Economic Outlook published by TD Economics forecasted an average annual CPI rate of 3.8% for 2023. Through 2023, inflation did prove to be high and landed at 3.7% for the year - just 0.1% lower than was forecast in 2022.
- Looking forward, the Bank of Canada forecasts general CPI inflation to cool slightly and average 2.9% for 2024.
- The costs of borrowing have increased significantly the past 2 years.
 - As of April 2024, the Bank of Canada prime rate stood at 7.2%. In March of 2022, the rate was 2.7%.
- The lending rate is forecast to reduce later in 2024.
- Finally, unemployment is expected to stay low throughout the coming year.

Requisitions

Alberta School Foundation

Each year the province calculates the amount that every Alberta municipality must contribute towards the public education system. The municipality must collect these taxes from their ratepayers and forward the requisitioned amount to the province on a quarterly basis.

In 2023, the total taxes collected from SVRS ratepayers for the Alberta School Foundation was \$166,023. However, after adjustments by the province, the total amount paid by the Summer Village was \$157,602, resulting in a surplus in 2023. This surplus must be carried forward and directed to the Alberta School Foundation. As a result, the 2024 Alberta School Foundation requisition amount to be collected by the Summer Village will be offset by the 2023 surplus.

Year	Residential Requisition	Non-Residential Requisition	Total Requisition	\$ Change from Previous Year	% Change from Previous Year
2020	\$156,945	\$1,503	\$160,468.00	+\$4,297	+2.75%
2021	\$158,464	\$1,510	\$161,995.00	+\$1,527	+0.95%
2022	\$161,168	\$1,574	\$164,764.00	+\$2,769	+1.71%
2023	\$162,500	\$1,500	\$166,023.00	+\$1,259	+0.76%
2024	\$162,436	\$1,677	\$164,113.00	-\$1,910	-1.15%

County of Stettler Housing Authority

Similar to the Alberta School Foundation requisition, this requisition amount is set by the County of Stettler Housing Authority and must be collected and remitted by the municipality to the County of Stettler Housing Authority.

Year	Senior Requisition	\$ Change from Previous Year	% Change from Previous Year
2020	\$27,203	+\$2,307	+9.27%
2021	\$28,877	+\$1,674	+0.95%
2022	\$28,886	+\$9	+0.03%
2023	\$28,861	-\$25	-0.09%
2024	\$29,373	+\$693	2.42%

Other Requisitions

Unlike the above two types of requisitions, these requisitions are not separated on the tax notice but must be remitted to various organizations from the general operating budget. These amounts are set by the various organizations, and the Village must pay them to receive the corresponding services. Many of the services provided are requirements under the MGA.

Capital Regional Assessment Review Board Agency	\$ 1,360.00
County of Stettler Recreation Board	\$ 3,500.00
Municipal Property Consultants – Assessment Services	\$ 11,000.00
Parkland Regional Library Board	\$ 735.00
Parkland Regional Subdivision Development Appeal Board	\$ 500.00
Provincial Policing	\$ 9,824.00
Shirley McClellan Regional Water Service Commission	\$ 6,780.00
Stettler Regional Emergency Management Authority	\$ 10,140.00
Stettler Regional Fire Department	\$ 18,500.00
Stettler Regional Waste Management Authority	\$ 11,324.00
TOTAL	\$ 73,663.00

Operating Budget Summary

GICs

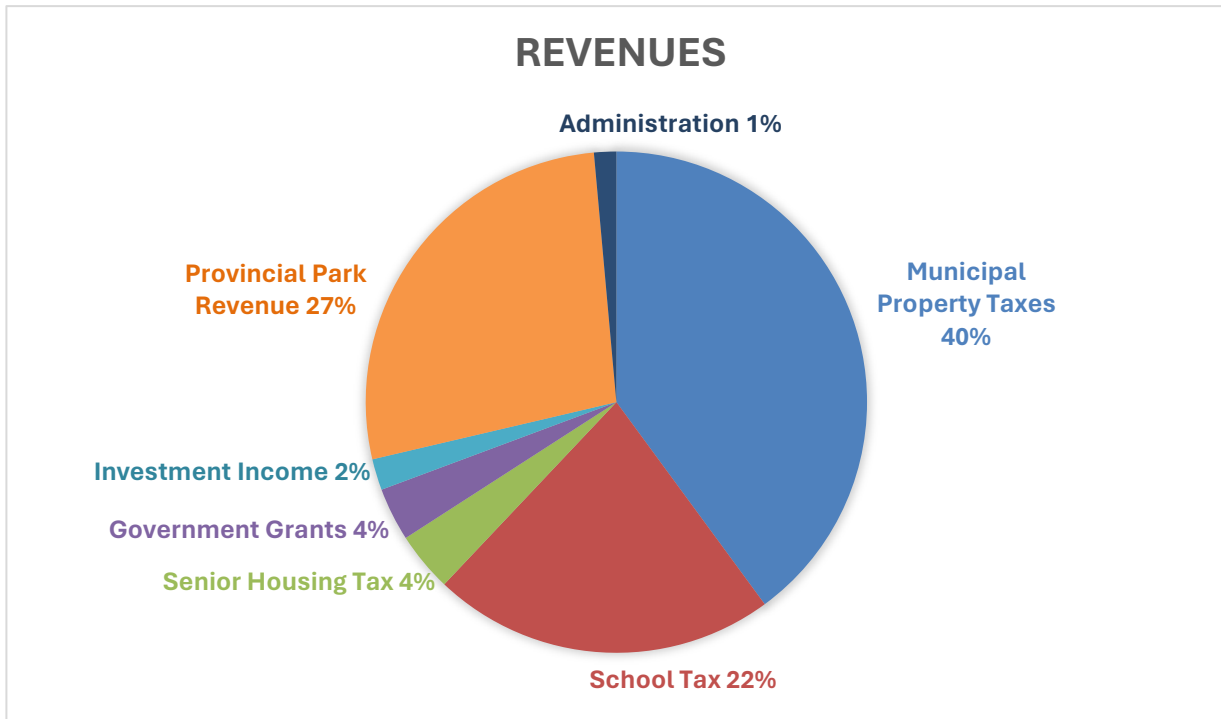
The Summer Village of Rochon Sands will require approximately \$250,000 in operating costs prior to receiving tax revenues in July of 2024. Reserves and surpluses are invested in GIC which will generate approximately \$16,000 in revenues in 2024. The 1-year Cashable GIC will be used to offset the 2024 January to July cash flow requirements.

The following are the Summer Village of Rochon Sands' GIC investments based on investment opportunities and cash-flow requirements in 2024.

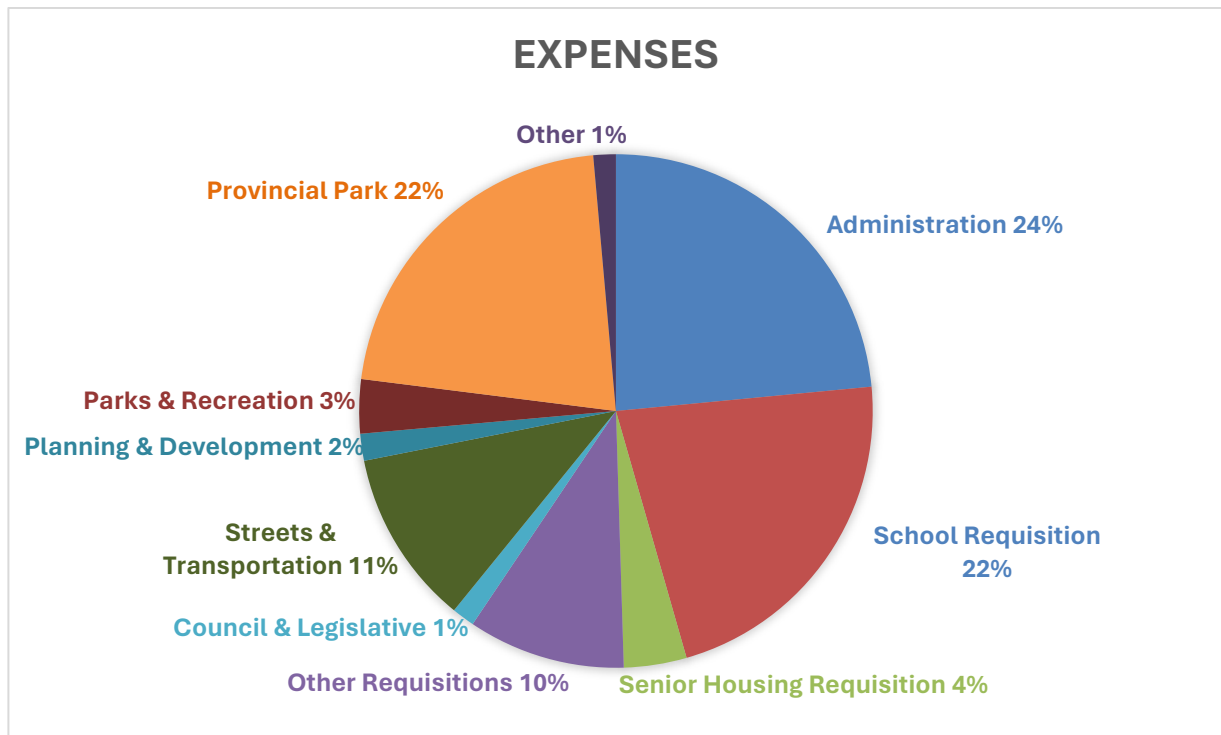
- 1-year Cashable GIC at 4.5% (\$200,000)
- 1-year Prime Linked Cashable GIC 4.75% (\$200,000)
- 1-year Non-Redeemable GIC at 5.8% (\$250,000)

General Ledger	2024 DRAFT Operating Budget		
	2023 Budget	2023 Actual	2024 Budget
REVENUES			
Administration	\$22,042	\$18,718	\$18,092
Protective Services	\$480	\$472	\$480
Common Services	\$4,000	\$3,200	\$3,200
Planning & Development	\$7,000	\$2,316	\$5,100
Parks & Recreation	\$0	\$10,000	\$0
Provincial Parks	\$220,200	\$197,622	\$202,900
Culture	\$6,200	\$7,723	\$7,000
Excess Collection of Req	\$250	-\$7,709	\$9,710
Taxes (Incl prov req & mun tax)	\$465,502	\$465,599	\$480,969
Other	\$25,000	\$17,933	\$16,000
Total Revenues	\$750,674	\$715,874	\$743,451
EXPENSES			
Council & Legislative	\$10,000	\$9,649	\$10,700
Administrative Services	\$140,100	\$124,020	\$160,320
Common Office	\$13,100	\$13,522	\$14,300
Assessor	\$10,900	\$13,010	\$13,360
Municipal Election	\$200	\$0	\$200
Municipal Protective Service	\$31,000	\$34,401	\$38,964
Transportation	\$80,450	\$65,895	\$83,000
Water Supply	\$6,000	\$2,503	\$6,780
Landfill & Recycling	\$15,700	\$13,408	\$14,324
Subdivision & Development	\$14,800	\$11,292	\$13,100
Recreation & Parks	\$44,440	\$38,645	\$25,627
Provincial Campgrounds	\$154,951	\$163,666	\$160,551
Culture	\$6,800	\$16,761	\$8,735
Contingency	\$30,000	\$16,978	\$0
Non-Municipal Requisition	\$192,200	\$186,282	\$193,486
Total Expenses	\$750,641	\$710,032	\$743,447
Surplus/Deficit	\$33	\$5,841	\$4

Revenues



Expenses

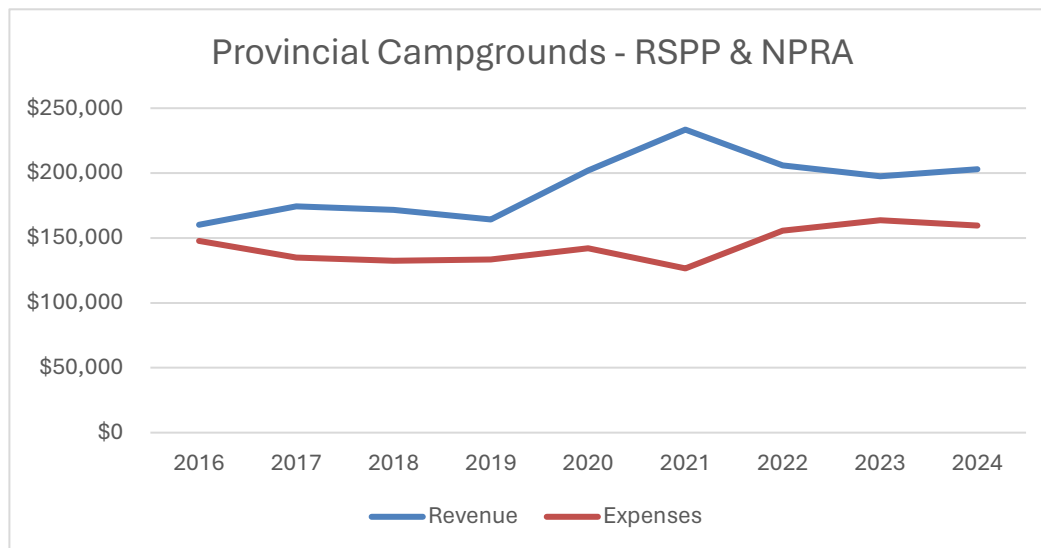


Rochon Sands Provincial Park Budget Summary

The Summer Village of Rochon Sands holds the Operating Leases for the Rochon Sands Provincial Park (RSPP) and The Narrows Provincial Recreation Area (NPRA). Revenues and expenses for RSPP and NPRA are included within the Operating Budget of the Summer Village of Rochon Sands.

- The fire ban for the first half of the 2023 camping season negatively affected campground revenues. Two small grass fires negatively affected the campground expenses.
- The overall Provincial Parks Revenue from 2022 to 2023 decreased by \$8,200 over year, and due to higher inflation, and unexpected costs, the overall expenses increased by \$8,000.
- Even with reduced revenues and higher expenses, the Provincial Parks realized a surplus of \$33,955.
- The Provincial Parks profit/surplus of \$33,955 was split \$16,977 (50%) to Parks reserves, and \$16,977 (50%) to Summer Village general reserves.
- The 2024 camping rates will be maintained at the same rates as 2023, for both NPRA and RSPP campgrounds.
- The cost of online reservations will be borne by campers at the time of booking reservations.
- Estimated revenue and expense levels for 2024 will resemble actual revenue numbers for the 2023 season.
- As part of the Provincial Park agreement, any replacement of signage, benches, tables, etc. will be approved through Council resolution as required and allocated costs through the provincial park capital reserve account.

Year	Revenue	Expenses	Surplus
2016	\$160,175	\$147,769	\$12,406
2017	\$174,340	\$134,992	\$39,348
2018	\$171,691	\$132,392	\$39,299
2019	\$164,151	\$133,514	\$30,637
2020	\$201,857	\$141,969	\$59,888
2021	\$233,492	\$126,547	\$106,945
2022	\$205,824	\$155,604	\$50,220
2023	\$197,621	\$163,666	\$33,955
2024	\$202,900	\$159,551	\$43,349



Capital Budget Summary

The Summer Village is required by legislation to prepare a 5-Year Capital Budget for submission to Alberta Municipal Affairs for 2024 and subsequent calendar years.

The Summer Village of Rochon Sands has three revenue sources for Capital Spending:

1. Local Government Fiscal Framework (LGFF)/Municipal Sustainability Initiative (MSI) Capital Fund
2. Canada Community Building Fund (CCBF)
3. Municipal Reserves (Operating Budget Surplus).

The following capital projects were completed or nearing completion in 2023:

- The Village Square Community Basketball Court
- The Lake View Drive to Hall Street Paving Project (95% complete)

Administration proposes the following projects in 2024:

- Marina Parking Lot Expansion and Boat Launch Improvements
- Shoreline Management Plan
- Recreation Development Plan
- Public Works Equipment Replacements
- Old Public Works Shop Renovation
- Provincial Park Improvements and Replacements
 - Pump House Water System
 - Shop Building Roof Replacement
 - Boat Dock Replacement
 - Boat Launch Maintenance

Note: The Shoreline Management Plan and Recreation Development Plan will generate future capital project opportunities for 2025 and beyond.

5-Year Capital Plan Worksheet							
Planned Capital Additions	2024	2025	2026	2027	2028	2029	Funding
Administration							
Computer - System							
Shoreline Management Plan	40,000						MSI
Public Works							
Shop Renovation	10,000						MSI
Utility Trailer and Pump	12,000						MSI
Mower Replacement	10,000			10,000			MSI/LGFF
Vehicle Replacement				50,000			MSI/LGFF
Tractor Replacement					50,000		MSI/LGFF
Tractor Attachment							
Transportation							
Trail System/Rec Plan	20,000	20,000	20,000	20,000	20,000	20,000	MSI/LGFF
Hall Street Paving	30,000						CCBF
Parking Lot	20,000						MSI
Boat Launch	50,000	50,000					MSI/LGFF
Water/Wastewater/Drainage							
Water Debenture (Phase 6 & 7)	25,000						MSI
Recreation/Culture							
Village Square	21,000						CCBF
Provincial Park (Park Reserves)							
Pump House Water System	20,000						Park Reserves
Roof Replacement	15,000						Park Reserves
Boat Dock Replacement		30,000					Park Reserves
Total Planned Capital Additions	273,000	100,000	20,000	80,000	70,000	20,000	

5-Year Capital Plan Worksheet

Planned Capital Additions	2024	2025	2026	2027	2028	2029
Funding Sources						
Ending Reserve/Grant Eligibility Balance Brought Forward	-	705,745	689,638	751,638	753,638	765,638
Beginning Accumulated Operating Surplus	364,032					
Beginning Roads Reserve Balance	35,802					
Beginning Sewer Reserve Balance	21,016					
Beginning General Reserve Balance	39,801					
Beginning Provincial Park Reserve Balance	96,489					
MSI Grant Funds Received in Advance	243,262					
MSI Grant Remaining Eligibility	43,400					
CCBF Grant Funds Received in Advance	53,005					
CCBF Grant Remaining Eligibility	-					
MSI Capital Grant (Program End)						
CCBF (FGTF) Grant (Eligibility)	10,000	10,000	10,000	10,000	10,000	10,000
LGFF Grant (Based on Prov.Gov. Budget) (Eligibility)	71,938	73,893	72,000	72,000	72,000	72,000
Water For Life Grant						
Total Grant Funds Used	81,938	83,893	82,000	82,000	82,000	82,000
Drawn from Reserve						
Transfers in from Operating Budget (MSI Operating Grant)						
County Transfers						
Donated and Contributed Funding						
Annual Tax Levy						
Borrowing						
Total Planned Capital Additions Funding	978,745	789,638	771,638	833,638	835,638	847,638
Ending Reserve/Grant Eligibility Balance	(705,745)	(689,638)	(751,638)	(753,638)	(765,638)	(827,638)

Assessment Values

The total assessment value of property in the Summer Village of Rochon Sands has increased by 4.14% from the previous year. Assessment values used for the current tax year are based on the previous year.

The increase in assessment value is affected by:

- Inflation
- Changes in market value based on Real Estate Listings and Sales
- Improvements to properties due to development permits (10 issued in Rochon Sands in 2023)
- improvements to properties due to safety code permits (17 Issued in Rochon Sands in 2023)

Year	Residential Assessment	Non-Residential Assessment	Total Assessment	\$ Change from Previous Year	% Change from Previous Year
2019	\$61,342,790	\$401,630	\$61,744,420	+\$535,110	+0.87%
2020	\$60,879,050	\$403,540	\$61,282,590	-\$461,830	-0.75%
2021	\$61,450,870	\$408,470	\$61,859,340	+\$576,750	+0.93%
2022	\$64,213,160	\$445,950	\$64,659,110	+\$2,799,770	+4.53%
2023	\$66,871,630	\$461,860	\$67,333,490	+\$2,674,380	+4.14%

The Council directs the amount of taxes collected in the tax year to address current and anticipated expenses. The Summer Village of Rochon Sands has limited non-residential assessment to realize tax revenues, so most taxes collected are residential. Less than 1% (.69%) of the total tax revenues come from non-residential taxes.

- **Properties considered Residential are:**
 - Residential (detached house or similar building)
 - Vacant Residential (bare lot)
 - Farmland (undeveloped land that is capable of being used for agriculture)
- **Properties considered Non-Residential are:**
 - Commercial (property/building from which a company can operate a business)
 - Linear (gas and oil wells, pipelines, telecommunications and cable property, and electric power property - ex. APEX, ATCO, TELUS)

Summer Village of Rochon Sands

Assessment Summary

Assessment Year: 2023

Municipal Assessment

Code	Description	Records	Status	Land	Impr.	Other	Total
1	RESIDENTIAL	157	T	40,554,490	24,829,440	0	65,383,930
2	VAC RESIDENTIAL	7	T	1,484,660	0	0	1,484,660
3	COMMERCIAL	1	T	59,350	21,540	0	80,890
4	FARMLAND	1	T	3,040	0	0	3,040
Taxable Total:		166		42,101,540	24,850,980	0	66,952,520
Sub Total:		166		42,101,540	24,850,980	0	66,952,520
Code	Description	Records	Status	Land	Impr.	Other	Total
10	EXEMPT RESIDENTIAL	2	E	452,050	15,600	0	467,650
11	EXEMPT PUBLIC VAC	8	E	1,709,350	0	0	1,709,350
12	EXEMPT VAC RES	1	E	4,200	0	0	4,200
13	EXEMPT PUBLIC	2	E	696,320	168,180	0	864,500
Exempt Total:		13		2,861,920	183,780	0	3,045,700
For Municipal Assessment:		179		44,963,460	25,034,760	0	69,998,220
Grand Totals							
Taxable Total:		166		42,101,540	24,850,980	0	66,952,520
Exempt Total:		13		2,861,920	183,780	0	3,045,700
Parcels: 178		179		44,963,460	25,034,760	0	69,998,220

*Does Not Include Linear Assessments

Franchise Fees

The Council has historically decided not to implement franchise fees for APEX Utilities or ATCO Electric as additional revenues for the Summer Village of Rochon Sands. Both remain at 0%. Implementing Franchise Fees would increase costs to the Summer Village of Rochon Sands ratepayer.

Municipal Taxes

The following table illustrates the changes in tax rate (mill rate) in relation to the percentage increases in taxes from 0 to 5% in 0.5% increments for both Residential/Farmland and Non-Residential/Linear ratepayers.

2024

Categories	Tax Rate	% Change
Residential/Farmland	0.00418	0%
Residential/Farmland	0.0042009	0.5%
Residential/Farmland	0.0042218	1.0%
Residential/Farmland	0.0042427	1.5%
Residential/Farmland	0.0042636	2.0%
Residential/Farmland	0.0042845	2.5%
Residential/Farmland	0.0043054	3.0%
Residential/Farmland	0.0043263	3.5%
Residential/Farmland	0.0043472	4.0%
Residential/Farmland	0.0043681	4.5%
Residential/Farmland	0.004389	5.0%
Non-Residential/Linear	0.00765	0%
Non-Residential/Linear	0.00768825	0.5%
Non-Residential/Linear	0.0077265	1.0%
Non-Residential/Linear	0.00776475	1.5%
Non-Residential/Linear	0.007803	2.0%
Non-Residential/Linear	0.007803	2.0%
Non-Residential/Linear	0.0078795	3.0%
Non-Residential/Linear	0.00791775	3.5%
Non-Residential/Linear	0.007956	4.0%
Non-Residential/Linear	0.00799425	4.5%
Non-Residential/Linear	0.0080325	5.0%

The table below illustrates the amount to be paid in taxes for both Residential/Farmland and Non-Residential/Linear ratepayers at each .5% increment from 0% to 5% increase in taxes.

Calculated Levy		0%		Calculated Levy		1.0%	
Residential/Farmland	\$	279,523.41		Residential/Farmland	\$	282,318.65	
Non-Residential	\$	601.01		Non-Residential	\$	607.02	
Linear	\$	2,830.61		Linear	\$	2,858.91	
Total	\$	282,955.03		Total	\$	285,784.58	
Calculated Levy		0.5%		Calculated Levy		2.0%	
Residential/Farmland	\$	280,921.03		Residential/Farmland	\$	285,113.88	
Non-Residential	\$	604.02		Non-Residential	\$	613.03	
Linear	\$	2,844.76		Linear	\$	2,887.22	
Total	\$	284,369.81		Total	\$	288,614.13	
Calculated Levy		1.5%		Calculated Levy		3.0%	
Residential/Farmland	\$	283,716.26		Residential/Farmland	\$	287,909.12	
Non-Residential	\$	610.03		Non-Residential	\$	619.04	
Linear	\$	2,873.07		Linear	\$	2,915.53	
Total	\$	287,199.36		Total	\$	291,443.68	
Calculated Levy		2.5%		Calculated Levy		4.0%	
Residential/Farmland	\$	286,511.50		Residential/Farmland	\$	290,704.35	
Non-Residential	\$	616.04		Non-Residential	\$	625.05	
Linear	\$	2,901.37		Linear	\$	2,943.83	
Total	\$	290,028.91		Total	\$	294,273.23	
Calculated Levy		3.5%		Calculated Levy		5.0%	
Residential/Farmland	\$	289,306.73		Residential/Farmland	\$	293,499.58	
Non-Residential	\$	622.05		Non-Residential	\$	631.06	
Linear	\$	2,929.68		Linear	\$	2,972.14	
Total	\$	292,858.46		Total	\$	297,102.78	
Calculated Levy		4.5%		Calculated Levy			
Residential/Farmland	\$	292,101.97					
Non-Residential	\$	628.06					
Linear	\$	2,957.98					
Total	\$	295,688.01					

The table below illustrates the taxes paid by the highest, lowest and mid-range rate payers.

Residential Examples	2023	
Roll #	Assessment	Taxation
Roll 53 (highest assessment)	\$ 1,047,520.00	\$ 4,378.63
Roll 48 (mid-range assessment)	\$ 480,360.00	\$ 2,007.90
Roll 120 (lowest assessment)	\$ 127,790.00	\$ 534.16

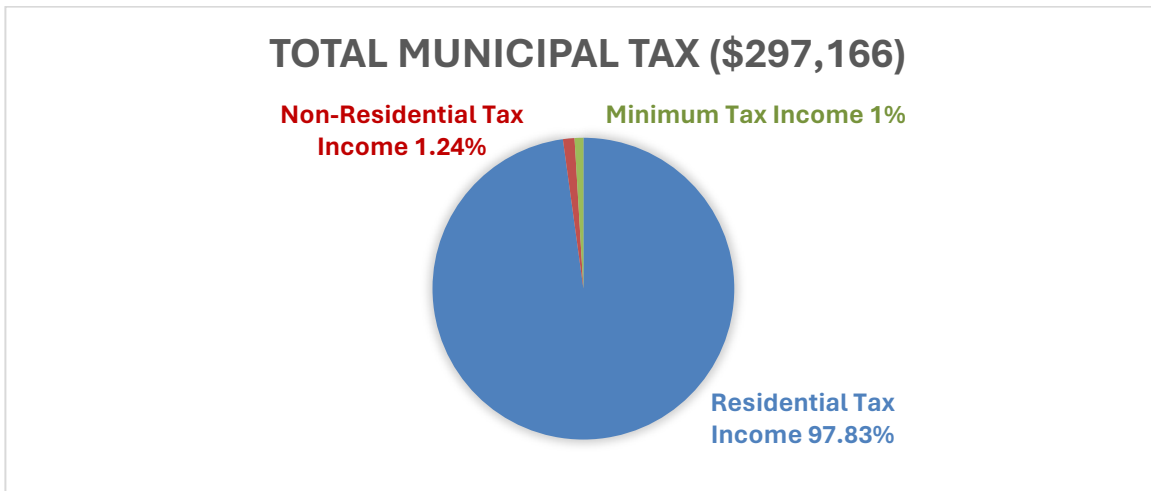
The table below illustrates how the municipal tax rate increase will affect the above properties in 2024, annually and monthly.

Residential Examples	Assessment	2024						
		0%	2.00%	3.00%	3.50%	4.00%	4.50%	5.00%
Roll 53	\$ 1,065,900.00	\$ 4,455.46	\$ 4,544.57	\$ 4,589.13	\$ 4,611.40	\$ 4,633.68	\$ 4,655.96	\$ 4,678.24
Increase from 2023 to 2024	per year	\$ 76.83	\$ 89.11	\$ 133.66	\$ 155.94	\$ 178.22	\$ 200.50	\$ 222.77
Increase from 2023 to 2024	per month	\$ 6.40	\$ 7.43	\$ 11.14	\$ 13.00	\$ 14.85	\$ 16.71	\$ 18.56
Roll 48	\$ 497,010.00	\$ 2,077.50	\$ 2,119.05	\$ 2,139.83	\$ 2,150.21	\$ 2,160.60	\$ 2,170.99	\$ 2,181.38
Increase from 2023 to 2024	per year	\$ 69.60	\$ 41.55	\$ 62.33	\$ 72.71	\$ 83.10	\$ 93.49	\$ 103.88
Increase from 2023 to 2024	per month	\$ 5.80	\$ 3.46	\$ 5.19	\$ 6.06	\$ 6.93	\$ 7.79	\$ 8.66
Roll 120	\$ 128,400.00	\$ 536.71	\$ 547.45	\$ 552.81	\$ 555.50	\$ 558.18	\$ 560.86	\$ 563.55
Increase from 2023 to 2024	per year	\$ 2.55	\$ 10.73	\$ 16.10	\$ 18.78	\$ 21.47	\$ 24.15	\$ 26.84
Increase from 2023 to 2024	per month	\$ 0.21	\$ 0.89	\$ 1.34	\$ 1.57	\$ 1.79	\$ 2.01	\$ 2.24

Minimum Tax Recommendation

While most municipal tax revenue is based on assessment value, the majority of Albertan Summer Villages consider it appropriate to generate some municipal tax revenue on an assessment valuation basis and some on an equally shared (flat) basis given the seasonal recreational use/nature most parcels (including those that are vacant). To share the operational/service costs amongst all properties on a fair and equitable basis, Administration recommends introducing a minimum taxation value of \$800. The introduction of a minimum tax of \$800 will affect 14 tax rolls with the majority of those residential property owners realizing a difference of less than \$100.

The pie chart below illustrates the impact of an \$800 minimum tax of the total municipal tax collected. An \$800 minimum tax accounts for less than 1% of the total municipal tax collected which generates \$2,786.72.



After extensive research of all the Summer Villages in Alberta, Administration has produced the following table to compare relevant Summer Villages in Alberta by either having a similar number of residences or a similar total residential assessment value.

MUNICIPALITY	2023 Tax Rate	Minimum Tax 2023	Total Residential Assessment	Number of Residences
BIRCHCLIFF	1.92050	\$ -	\$ 191,113,600.00	149
BONDISS	2.15390	\$ 550.00	\$ 66,822,080.00	171
CRYSTAL SPRINGS	3.10530	\$ 800.00	\$ 90,800,100.00	170
MEWATHA BEACH	2.24990	\$ -	\$ 56,071,300.00	188
NAKAMUN PARK	4.36774	\$ 800.00	\$ 32,658,183.00	151
PARKLAND BEACH	3.35337	\$ 1,000.00	\$ 74,445,041.00	185
PELICAN NARROWS	2.92000	\$ -	\$ 56,086,324.00	142
ROCHON SANDS	4.18000	\$ -	\$ 64,213,160.00	158
ROSS HAVEN	3.10952	\$ 1,350.00	\$ 59,571,575.00	160
SILVER SANDS	4.61485	\$ 1,050.00	\$ 60,936,000.00	237
SUNDANCE BEACH	3.44000	\$ -	\$ 63,481,000.00	127
SUNRISE BEACH	7.39412	\$ 980.00	\$ 29,757,070.00	148
SUNSET POINT	5.78260	\$ 1,273.00	\$ 71,666,020.00	364
VAL QUENTIN	4.89900	\$ 1,250.00	\$ 48,673,230.00	178
WEST COVE	4.54070	\$ 936.00	\$ 56,861,940.00	240
WHISPERING HILLS	3.64520	\$ 400.00	\$ 45,939,374.00	183
WHITE SANDS	2.52000	\$ 750.00	\$ 118,857,100.00	320
YELLOWSTONE	5.35604	\$ -	\$ 34,144,605.00	147

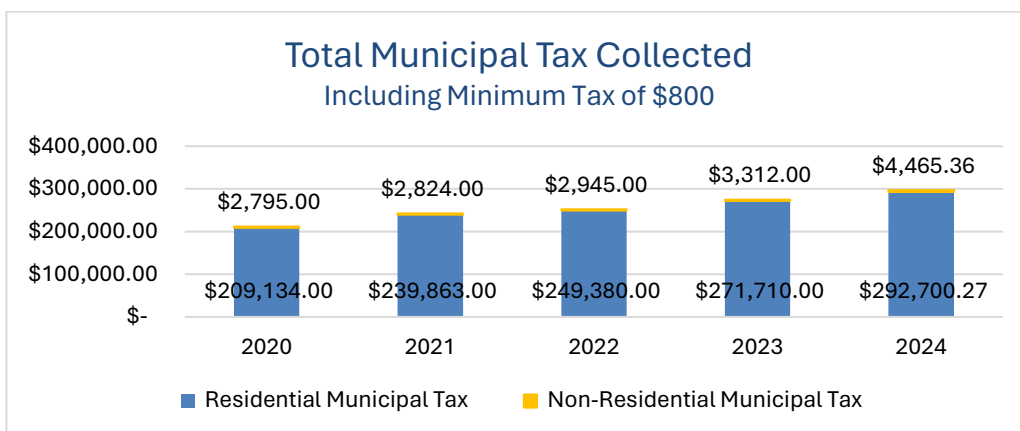
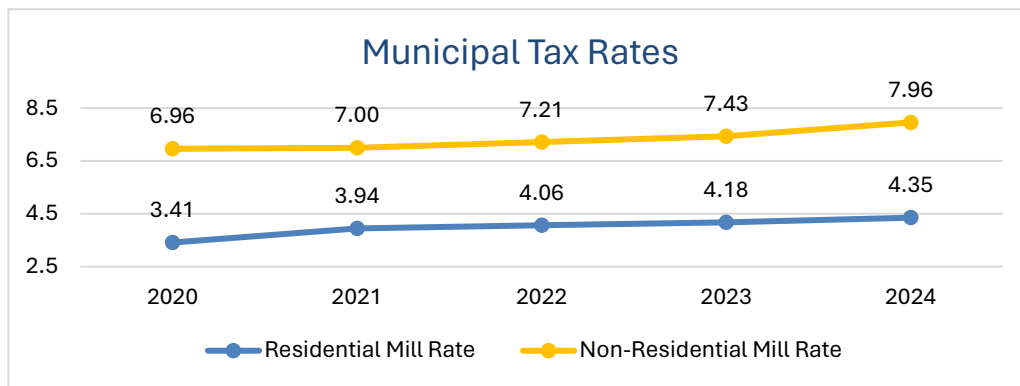
Data from the above table includes Alberta Summer Villages with similar total assessment value/number of properties to the Summer Village of Rochon Sands:

- The average mill rate in 2023 was 3.86%.
- 67% included a minimum tax in 2023.
- Of the Summer Villages with a minimum tax, the average minimum tax in 2023 was \$928.25. The average minimum tax will increase in 2024.
- Although White Sands is our closest neighboring Summer Village, they have double the number of residences and double the total assessment value, so are not necessarily comparable.
- The Summer Village with the lowest tax rate in 2023 was Birchcliff at a rate of 1.92% with no minimum tax. However, their total assessment value was three times that of the Summer Village of Rochon Sands in 2023.
- The Summer Village with the highest Tax Rate in 2023 was Sunrise Beach with a rate of 7.39% with a minimum tax of \$980. However, their total residential assessment value was half the value of Rochon Sands' total residential assessment value in 2023.

2024 Municipal Tax Recommendation

Administration recommends a 4% tax rate increase and a Municipal Minimum tax of \$800.

As illustrated in the charts below, this would result in a 4.35 residential tax rate (mill rate) and a 7.96 non-residential tax rate (mill rate).



Property Tax Comparisons

Highest Assessed Property – Roll 53 (not affected by minimum tax)

	2023	2024	\$ Change	% Change
Assessment	\$1,047,520.00	\$1,065,900.00	+\$18,380.00	+1.75%
Municipal	\$4,378.63	\$4633.68	+\$255.05	+5.82%
School	\$2,660.70	\$2,445.81	-\$214.89	-8.08%
Seniors Housing	\$478.07	\$452.69	-\$25.38	-5.31%
Total Taxes	\$7,517.40	\$7,532.18	+\$14.78	+0.20%
Monthly Tax Rate	\$626.45	\$627.68	+\$1.23	+0.20%

Average Assessed Property – Roll 48 (not affected by minimum tax)

	2023	2024	\$ Change	% Change
Assessment	\$480,360.00	\$497,010.00	\$16,650.00	+3.47%
Municipal	\$2,007.90	\$2,160.60	+\$152.70	+7.60%
School	\$1,220.11	\$1,140.44	-\$79.67	-6.53%
Seniors Housing	\$219.23	\$211.08	-\$8.15	-3.72%
Total Taxes	\$3,447.24	\$3512.12	+\$64.88	+1.88%
Monthly Tax Rate	\$287.27	\$292.68	+\$5.41	+1.88%

Low Assessed Property – Roll 120 (affected by minimum tax)

	2023	2024	\$ Change	% Change
Assessment	\$127,790.00	\$128,400.00	\$610.00	+0.48%
Municipal	\$534.16	\$800.00	+\$265.84	+49.77%
School	\$324.59	\$294.63	-\$29.96	-9.23%
Seniors Housing	\$58.32	\$54.53	-\$3.79	-6.50%
Total Taxes	\$917.07	\$1149.16	+\$232.09	+25.31%
Monthly Tax Rate	\$76.42	\$95.76	+\$19.34	+25.31%

Summer Village of Rochon Sands 2024 Budget

General Ledger	Description	2023 Budget	2023 Actual	2024 Budget	Notes
REVENUES					
Administration					
1-12-01-00-00-510	Admin - Penalties	\$0	-\$85	\$0	
1-12-01-00-00-590	Admin - Other Revenue	-\$500	-\$793	-\$500	
1-12-01-00-00-595	Admin - Bottle Donation	-\$2,500	-\$348	-\$1,000	
1-12-01-00-01-490	Admin - Tax Info/Certificate	-\$150	-\$350	-\$200	
1-12-01-00-01-520	Admin - Dock Permit	-\$1,000	-\$1,750	-\$1,000	
1-12-01-00-01-560	Admin - SVWS Rent	-\$2,500	\$0	\$0	
1-12-01-00-01-840	Admin - Provincial Grant	-\$15,392	-\$15,392	-\$15,392	
1-12-99-94-00-990	Admin - Cont Fr Surplus	\$0	\$0	\$0	
		-\$22,042	-\$18,718	-\$18,092	
Protective Services					
1-25-00-00-00-560	Ambulance - Rent	-\$480	-\$472	-\$480	
		-\$480	-\$472	-\$480	
Common Services					
1-32-00-00-00-830	Trans - Federal Gas - Tax Grant	\$0	\$0	\$0	
1-32-00-00-00-832	Trans - Federal Summer Wages Grant	-\$4,000	-\$3,200	-\$3,200	
1-32-00-00-00-840	Trans - MSI Grant	\$0	\$0	\$0	
1-32-00-00-00-841	Trans - BMTG Grant	\$0	\$0	\$0	
		-\$4,000	-\$3,200	-\$3,200	
Planning & Development					
1-61-00-00-00-520	Planning & Dev - Development Permit	-\$3,000	\$1,415	-\$1,100	
1-61-00-00-01-520	Planning & Dev - Building Permit	-\$2,000	-\$1,381	-\$2,000	
1-61-00-00-05-520	Planning & Dev - PGE Permit	-\$2,000	-\$2,350	-\$2,000	
1-66-00-00-00-400	Subd Land Dev - Land Sale	\$0	\$0	\$0	
		-\$7,000	-\$2,316	-\$5,100	
Parks & Recreation					
1-72-30-00-00-595	Parks & Rec - Village Square Donation	\$0	-\$10,000	\$0	
		\$0	-\$10,000	\$0	
Provincial Parks					
1-72-80-00-00-411	Prov Park - Rochon - Sani Dump Fee	-\$1,000	-\$4,317	-\$4,000	
1-72-80-00-00-490	Prov Park - Rochon - Ice Sales	-\$2,400	-\$1,788	-\$2,000	
1-72-80-00-00-491	Prov Park - Rochon - Firewood Sales	-\$16,000	-\$15,399	-\$16,000	
1-72-80-00-00-492	Prov Park - Rochon - Misc Sales	-\$300	-\$1,058	-\$500	
1-72-80-00-00-560	Prov Park - Rochon - Camping Fee	-\$100,000	-\$97,437	-\$100,000	
1-72-80-00-00-561	Prov Park - Rochon - Reservation Fee	-\$14,000	-\$7,641	-\$10,000	
1-72-80-00-00-562	Prov Park - Rochon - Group Site Fee	-\$38,000	-\$32,812	-\$33,000	
1-72-80-00-00-563	Prov Park - Rochon - Amendment Fee	\$0	-\$80	\$0	
1-72-80-00-00-590	Prov Park - Rochon - Day Use Honourarium	-\$3,000	-\$2,122	-\$2,200	
1-72-80-00-00-832	Prov Park - Federal Summer Wage Grant	-\$5,500	-\$5,200	-\$5,200	
1-72-90-00-00-560	Prov Park - Narrows - Camping Fee	-\$40,000	-\$29,768	-\$30,000	
		-\$220,200	-\$197,622	-\$202,900	
Culture					
1-74-00-00-00-595	Culture - Bottle Donation	-\$1,200	-\$2,723	-\$2,000	
1-74-00-00-00-830	Culture - Canada Day Grant	-\$5,000	-\$5,000	-\$5,000	
		-\$6,200	-\$7,723	-\$7,000	
Excess Collection of Req					
1-97-00-00-00-990	Excess Collection of Requisition	-\$250	\$7,709	-\$9,710	2023 over collected school & seniors req
		-\$250	\$7,709	-\$9,710	
Taxes					
1-99-01-00-01-111	Taxes - Municipal	-\$271,710	-\$271,504	-\$294,379	2023 assessment increased - 4 % tax increase
1-99-01-00-02-111	Taxes - School - Residential	-\$162,742	-\$164,575	-\$153,445	
1-99-01-00-03-111	Taxes - School - Non Residential	-\$1,500	\$0	-\$1,734	
1-99-01-00-05-111	Taxes - Senior Housing	-\$29,500	-\$29,496	-\$28,597	
1-99-01-00-06-111	Taxes - Designated Industrial (DIP)	-\$50	-\$25	-\$29	
1-99-01-00-07-111	Min tax levy	\$0	\$0	-\$2,786	min tax levy - \$800
		-\$465,502	-\$465,599	-\$480,970	

Summer Village of Rochon Sands 2024 Budget

General Ledger	Description	2023 Budget	2023 Actual	2024 Budget	Notes
Other					
1-99-02-00-01-510	Penalties & Cost on Taxes	-\$1,000	-\$2,586	-\$1,000	
1-99-02-00-02-550	Return on Investments	-\$24,000	-\$15,347	-\$15,000	
		-\$25,000	-\$17,933	-\$16,000	
	Total Revenues	-\$750,674	-\$715,874	-\$743,452	

EXPENSES

Council & Legislative					
2-11-00-00-00-151	Legislative - Mayor Honorarium	\$3,000	\$3,000	\$3,000	
2-11-00-00-01-151	Legislative - Council Honorarium	\$6,000	\$6,000	\$6,000	
2-11-00-00-01-211	Legislative - Council Meeting	\$500	\$0	\$500	
2-11-00-00-00-510	Legislative - Other Goods & Services	\$500	\$100	\$200	
2-11-01-00-00-211	Legislative - Travel & Subsistence	\$0	\$250	\$500	
2-11-01-00-00-216	Legislative - Council Training	\$0	\$299	\$500	
		\$10,000	\$9,649	\$10,700	

Administrative Services					
2-12-01-00-00-111	Admin - Salary	\$58,000	\$55,722	\$72,000	
2-12-01-00-00-112	Admin - Wages	\$34,000	\$18,799	\$36,000	
2-12-01-00-00-130	Admin - Benefits	\$4,000	\$672	\$9,740	
2-12-01-00-00-131	Admin - WCB Premium	\$1,200	\$1,391	\$1,400	
2-12-01-00-00-200	Admin - Contracted Services	\$7,500	\$7,953	\$7,500	
2-12-01-00-00-211	Admin - Travel & Subsistence	\$1,200	\$897	\$1,200	
2-12-01-00-00-214	Admin - Association Membership	\$3,000	\$2,235	\$2,500	
2-12-01-00-00-216	Admin - Training	\$2,000	\$2,487	\$2,500	
2-12-01-00-00-225	Admin - Land Title	\$200	\$30	\$100	
2-12-01-00-00-231	Admin - Accounting & Audit	\$11,000	\$10,411	\$11,000	
2-12-01-00-00-232	Admin - Legal Fees	\$2,000	\$2,000	\$2,000	
2-12-01-00-00-239	Admin - Computer Maintenance	\$3,000	\$3,443	\$3,000	
2-12-01-00-00-240	Admin - IT Support	\$4,000	\$4,961	\$4,000	
2-12-01-00-00-273	Admin - Web Site Maintenance	\$500	\$188	\$500	
2-12-01-00-00-274	Admin - Insurance	\$3,000	\$1,555	\$2,500	
2-12-01-00-00-510	Admin - Other Goods & Services	\$2,000	\$2,488	\$1,700	
2-12-01-00-00-810	Admin - Bank Fees	\$500	\$1,833	\$1,500	
2-12-01-00-00-811	Admin - Credit Card Fees	\$500	\$112	\$500	
2-12-01-00-00-920	Admin - Uncollectable Accounts	\$2,000	\$0	\$500	
2-12-01-00-00-991	Admin - Cash over/short	\$0	\$164	\$0	
2-12-01-00-01-520	Admin - Dock Permit	\$500	\$0	\$180	
2-12-99-92-00-762	Admin - Contributed to Capital	\$0	\$6,679	\$0	
		\$140,100	\$124,020	\$160,320	

Common Office					
2-12-02-00-00-221	Office - Advertising	\$500	\$0	\$500	
2-12-02-00-00-222	Office - Telephone	\$2,000	\$2,391	\$2,000	
2-12-02-00-00-223	Office - Postage	\$1,000	\$1,979	\$1,000	
2-12-02-00-00-273	Office - Internet	\$1,200	\$2,627	\$2,400	
2-12-02-00-00-511	Office - Other Goods & Services	\$4,000	\$3,535	\$4,000	
2-12-02-00-00-581	Office - Natural Gas	\$2,000	\$775	\$2,000	
2-12-02-00-00-582	Office - Power	\$2,400	\$2,217	\$2,400	
		\$13,100	\$13,522	\$14,300	

Assessor					
2-12-11-00-00-239	Assessor	\$10,000	\$11,680	\$12,000	
2-12-11-00-02-239	Regional ARB	\$900	\$1,330	\$1,360	
		\$10,900	\$13,010	\$13,360	

Summer Village of Rochon Sands 2024 Budget

General Ledger	Description	2023 Budget	2023 Actual	2024 Budget	Notes
Municipal Election					
2-12-12-00-00-227	Election	\$200	\$0	\$200	
		\$200	\$0	\$200	
Municipal Protective Service					
2-21-00-00-00-200	Police - Enhanced Policing	\$5,400	\$8,529	\$9,824	
2-23-00-00-00-200	Fire - Regional Agreement	\$17,500	\$18,302	\$18,500	
2-24-00-00-00-200	Disaster - Regional Agreement	\$7,100	\$7,570	\$10,140	
2-26-00-00-00-200	Bylaw - Enforcement	\$1,000	\$0	\$500	
2-25-00-00-00-560	Ambulance - Ambulance Services	\$0	\$0	\$0	
2-23-00-00-00-350	Fire - Fire Fighting	\$0	\$0	\$0	
		\$31,000	\$34,401	\$38,964	
Transportation					
2-32-00-00-00-112	Trans - Supervisor Wages	\$18,000	\$13,475	\$18,000	
2-32-00-00-00-113	Trans - Casual Wages	\$1,000	\$4,921	\$1,000	
2-32-00-00-00-116	Trans - Summer Casual	\$15,000	\$12,211	\$15,000	
2-32-00-00-00-130	Trans - Staff Appreciation	\$900	\$348	\$900	
2-32-00-00-00-131	Trans - WCB Premium	\$1,200	\$860	\$1,200	
2-32-00-00-00-200	Trans - Contracted Services	\$5,000	\$1,957	\$4,000	
2-32-00-00-00-254	Trans - Purchase Equip Repair	\$2,000	\$2,659	\$4,000	
2-32-00-00-00-274	Trans - Insurance	\$950	\$1,316	\$1,800	
2-32-00-00-00-510	Trans - Other Goods & Services	\$2,800	\$1,857	\$2,500	
2-32-00-00-00-521	Trans - Fuel	\$6,000	\$6,162	\$6,000	
2-32-00-00-00-529	Trans - Equip Repair Parts	\$1,500	\$54	\$2,000	
2-32-01-00-00-582	Trans - Bldg Power	\$2,600	\$1,163	\$2,600	
2-32-02-00-00-540	Trans - Street Lights - Other	\$500	\$674	\$500	
2-32-02-00-00-582	Trans - Street Lights Power	\$17,000	\$16,808	\$17,000	
2-32-03-00-01-113	Trans - Snow Removal - Casual	\$0	\$950	\$0	
2-32-03-00-01-239	Trans - Snow Removal - Contractor	\$2,500	\$0	\$3,000	
2-32-03-00-01-510	Trans - Snow Removal Supply	\$3,500	\$482	\$3,500	
		\$80,450	\$65,895	\$83,000	
Water Supply					
2-41-00-00-00-831	Water - SMRWSC Interest	\$3,000	\$2,503	\$2,500	
2-41-00-00-00-832	Water - SMRWSC Principal	\$3,000	\$0	\$4,280	
		\$6,000	\$2,503	\$6,780	
Landfill & Recycling					
2-43-00-00-00-200	Landfill - SRWMA Agreement	\$14,300	\$10,728	\$11,324	
2-43-10-00-00-239	Recycling - Contracted Services	\$1,400	\$2,680	\$3,000	
		\$15,700	\$13,408	\$14,324	
Subdivision & Development					
2-61-00-00-00-200	Plan & Dev - Contracted Services	\$4,000	\$8,867	\$6,600	
2-61-00-00-00-201	Plan & Dev - Mediation	\$500	\$0	\$500	
2-61-00-00-00-214	Plan & Dev - SDAB Membership	\$500	\$0	\$500	
2-61-00-00-00-232	Plan & Dev - South Shore IDP	\$500	\$0	\$0	
2-61-00-00-00-300	Plan & Dev - Referral Costs	\$3,000	\$0	\$1,500	
2-61-00-00-01-519	Plan & Dev - Safety Code Inspect	\$5,300	\$2,425	\$4,000	
2-66-00-00-00-200	Subd Land Dev - Subdivison Fees	\$1,000	\$0	\$0	
		\$14,800	\$11,292	\$13,100	
Recreation & Parks					
2-72-00-00-00-200	Parks & Rec- County Recreation Agreement	\$3,500	\$3,500	\$3,500	
2-72-00-00-00-274	Parks & Rec - Insurance	\$850	\$769	\$900	
2-72-00-00-00-510	Parks & Rec - Other Goods & Services	\$6,000	\$4,664	\$6,000	
2-72-10-00-00-582	Parks & Rec - Golf Power	\$450	\$0	\$450	
2-72-20-00-00-582	Parks & Rec - Marina - Power	\$240	\$0	\$240	
2-72-30-00-00-239	Parks & Rec - Village Sq Services	\$1,000	\$0	\$1,000	
2-72-30-00-00-253	Parks & Rec - Tennis Courts	\$0	\$10,000	\$0	
2-72-30-00-00-510	Parks & Rec - Village Sq - Sewer Pumpout	\$1,900	\$2,000	\$2,200	
2-72-30-00-00-582	Parks & Rec - Village Sq - Power	\$0	\$735	\$0	
2-72-40-00-00-290	Parks & Rec - Disc Golf - Goods&Services	\$500	\$0	\$500	
2-72-99-91-00-764	Parks - Transfer to Reserve	\$30,000	\$16,978	\$10,837	25% of Prov Park Surplus
		\$44,440	\$38,645	\$25,627	

Summer Village of Rochon Sands 2024 Budget

General Ledger	Description	2023 Budget	2023 Actual	2024 Budget	Notes
Provincial Campgrounds					
2-72-80-00-00-111	Prov Park - Rochon - Admin Salary	\$6,000	\$6,000	\$9,000	
2-72-80-00-00-112	Prov Park - Rochon - Office Manager	\$8,000	\$6,086	\$10,000	
2-72-80-00-00-113	Prov Park - Rochon - Office Wages	\$10,000	\$13,649	\$10,000	
2-72-80-00-00-131	Prov Park - Rochon - WCB Fee	\$1,200	\$860	\$1,200	
2-72-80-00-00-214	Prov Park - Rochon - License	\$1	\$1	\$1	
2-72-80-00-00-221	Prov Park - Rochon - Adveristing	\$500	\$0	\$500	
2-72-80-00-00-222	Prov Park - Rochon - Telephone	\$600	\$325	\$450	
2-72-80-00-00-239	Prov Park - Rochon- Computer Maintenance	\$1,000	\$520	\$1,000	
2-72-80-00-00-252	Prov Park - Rochon - Pur Bldg Repair	\$3,000	\$2,886	\$3,000	
2-72-80-00-00-253	Prov Park - Rochon - Pur Site Repair	\$8,000	\$7,867	\$8,000	
2-72-80-00-00-254	Prov Park - Rochon - Pur Equip Repair	\$1,000	\$733	\$2,000	
2-72-80-00-00-273	Prov Park - Rochon - Internet	\$500	\$792	\$600	
2-72-80-00-00-274	Prov Park - Rochon - Insurance	\$2,250	\$2,316	\$3,000	
2-72-80-00-00-275	Prov Park - Rochon - Security	\$3,500	\$3,500	\$3,500	
2-72-80-00-00-350	Prov Park - Rochon - Fire Fighting	\$0	\$7,425	\$0	
2-72-80-00-00-510	Prov Park - Rochon - Goods & Services	\$5,000	\$4,445	\$5,000	
2-72-80-00-00-511	Prov Park - Rochon - Office Supply	\$500	\$693	\$500	
2-72-80-00-00-512	Prov Park - Rochon - Ice Supply	\$1,500	\$1,304	\$1,500	
2-72-80-00-00-513	Prov Park - Rochon - Firewood Supply	\$12,000	\$14,000	\$10,000	
2-72-80-00-00-514	Prov Park - Rochon - Other Resale Supply	\$0	\$544	\$0	
2-72-80-00-00-519	Prov Park - Rochon - Supplies	\$2,000	\$1,176	\$2,000	
2-72-80-00-00-521	Prov Park - Rochon - Fuel	\$2,000	\$3,328	\$3,500	
2-72-80-00-00-554	Prov Park - Rochon - Repair Materials	\$3,500	\$2,696	\$3,000	
2-72-80-00-00-581	Prov Park - Rochon - Natural Gas	\$3,000	\$3,364	\$3,500	
2-72-80-00-00-582	Prov Park - Rochon - Power	\$8,000	\$7,632	\$8,000	
2-72-80-00-00-583	Prov Park - Rochon - Potable Water	\$800	\$300	\$500	
2-72-80-00-00-584	Prov Park - Rochon - Garbage	\$5,800	\$3,648	\$5,000	
2-72-80-00-00-810	Prov Park - Rochon - Bank Fee	\$1,000	\$1,389	\$1,400	
2-72-80-00-00-811	Prov Park - Rochon - Credit Card Fee	\$2,000	\$0	\$0	
2-72-80-00-00-991	Prov Park - Rochon - Cash short/over	\$100	\$0	\$100	
2-72-80-00-01-112	Prov Park - Rochon - Maintenance Manager	\$22,000	\$19,894	\$22,000	
2-72-80-00-01-113	Prov Park - Rochon - Casual Wages	\$1,000	\$1,924	\$1,000	
2-72-80-00-01-116	Prov Park - Rochon - Summer Wages	\$20,000	\$18,708	\$20,000	
2-72-80-00-01-221	Prov Park - Rochon - Promotion	\$200	\$149	\$200	
2-72-80-00-01-252	Prov Park - Rochon - Sewer Pumpout	\$5,000	\$4,525	\$5,000	
2-72-90-00-00-200	Prov Park - Narrows - Campground Manager	\$12,000	\$11,517	\$12,000	
2-72-90-00-00-253	Prov Park - Narrows - Pur Site Repair	\$0	\$1,008	\$0	
2-72-90-00-00-510	Prov Park - Narrows - Goods & Services	\$1,000	\$892	\$1,000	
2-72-90-00-00-554	Prov Park - Narrows - Repair Materials	\$0	\$1,763	\$1,000	
2-72-90-00-00-584	Prov Park - Narrows - Garbage	\$0	\$656	\$700	
2-72-90-00-01-113	Prov Park - Narrows - Casual Wages	\$1,000	\$4,804	\$1,000	
2-72-90-00-01-252	Prov Park - Narrows - Sewer Pumpout	\$0	\$350	\$400	
		\$154,951	\$163,666	\$160,551	
Culture					
2-74-00-00-00-510	Culture - Canada Day	\$5,000	\$7,692	\$7,000	
2-74-11-00-00-214	Library - Parkland Membership	\$800	\$814	\$735	
2-74-40-00-00-510	Com Hall - Other Goods & Services	\$1,000	\$8,255	\$1,000	
2-74-40-00-00-582	Com Hall - Power	\$0	\$0	\$0	
		\$6,800	\$16,761	\$8,735	
Contingency					
2-99-99-91-00-764	Contingency - Trsf to Reserve	\$30,000	\$16,978	\$0	
		\$30,000	\$16,978	\$0	
Non-Municipal Requisition					
2-99-01-00-00-743	Requisitions - Alberta School Foundation	\$162,700	\$157,602	\$164,113	
2-99-01-00-00-746	Requisitions - Senior Housing	\$29,500	\$28,680	\$29,373	
		\$192,200	\$186,282	\$193,486	
	Total Expenses	\$750,641	\$710,032	\$743,447	
	(Surplus) - Deficit	-\$33	-\$5,841	-\$5	

Summer Village of Rochon Sands 3 Year Financial Operating Plan

General Ledger	Description	2024 Budget	2025 Plan	2026 Plan	2027 Plan
REVENUES					
Administration					
1-12-01-00-00-510	Admin - Penalties	\$0	\$0	\$0	\$0
1-12-01-00-00-590	Admin - Other Revenue	-\$500	-\$500	-\$500	-\$500
1-12-01-00-00-595	Admin - Bottle Donation	-\$1,000	-\$1,000	-\$1,000	-\$1,000
1-12-01-00-01-490	Admin - Tax Info/Certificate	-\$200	-\$200	-\$200	-\$200
1-12-01-00-01-520	Admin - Dock Permit	-\$1,000	-\$1,500	-\$1,500	-\$1,500
1-12-01-00-01-560	Admin - SVWS Rent	\$0	\$0	\$0	\$0
1-12-01-00-01-840	Admin - Provincial Grant	-\$15,392	-\$16,931	-\$18,624	-\$20,487
1-12-99-94-00-990	Admin - Cont Fr Surplus	\$0	\$0	\$0	\$0
		-\$18,092	-\$20,131	-\$21,824	-\$23,687
Protective Services					
1-25-00-00-00-560	Ambulance - Rent	-\$480	-\$480	-\$480	-\$480
		-\$480	-\$480	-\$480	-\$480
Common Services					
1-32-00-00-00-830	Trans - Federal Gas - Tax Grant	\$0	\$0	\$0	\$0
1-32-00-00-00-832	Trans - Federal Summer Wages Grant	-\$3,200	-\$3,520	-\$3,696	-\$3,881
1-32-00-00-00-840	Trans - MSI Grant	\$0	\$0	\$0	\$0
1-32-00-00-00-841	Trans - BMTG Grant	\$0	\$0	\$0	\$0
		-\$3,200	-\$3,520	-\$3,696	-\$3,881
Planning & Development					
1-61-00-00-00-520	Planning & Dev - Development Permit	-\$1,100	-\$1,100	-\$1,100	-\$1,100
1-61-00-00-01-520	Planning & Dev - Building Permit	-\$2,000	-\$2,000	-\$2,000	-\$2,000
1-61-00-00-05-520	Planning & Dev - PGE Permit	-\$2,000	-\$2,000	-\$2,000	-\$2,000
1-66-00-00-00-400	Subd Land Dev - Land Sale	\$0	\$0	\$0	\$0
		-\$5,100	-\$5,100	-\$5,100	-\$5,100
Parks & Recreation					
1-72-30-00-00-595	Parks & Rec - Village Square Donation	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
Provincial Parks					
1-72-80-00-00-411	Prov Park - Rochon - Sani Dump Fee	-\$4,000	-\$4,120	-\$4,244	-\$4,371
1-72-80-00-00-490	Prov Park - Rochon - Ice Sales	-\$2,000	-\$2,060	-\$2,122	-\$2,185
1-72-80-00-00-491	Prov Park - Rochon - Firewood Sales	-\$16,000	-\$16,480	-\$16,974	-\$17,484
1-72-80-00-00-492	Prov Park - Rochon - Misc Sales	-\$500	-\$515	-\$530	-\$546
1-72-80-00-00-560	Prov Park - Rochon - Camping Fee	-\$100,000	-\$103,000	-\$106,090	-\$109,273
1-72-80-00-00-561	Prov Park - Rochon - Reservation Fee	-\$10,000	-\$10,300	-\$10,609	-\$10,927
1-72-80-00-00-562	Prov Park - Rochon - Group Site Fee	-\$33,000	-\$33,990	-\$35,010	-\$36,060
1-72-80-00-00-563	Prov Park - Rochon - Amendment Fee	\$0	\$0	\$0	\$0
1-72-80-00-00-590	Prov Park - Rochon - Day Use Honourarium	-\$2,200	-\$2,266	-\$2,334	-\$2,404
1-72-80-00-00-832	Prov Park - Federal Summer Wage Grant	-\$5,200	-\$5,720	-\$6,292	-\$6,921
1-72-90-00-00-560	Prov Park - Narrows - Camping Fee	-\$30,000	-\$30,900	-\$31,827	-\$32,782
		-\$202,900	-\$209,351	-\$216,032	-\$222,953
Culture					
1-74-00-00-00-595	Culture - Bottle Donation	-\$2,000	-\$2,000	-\$2,000	-\$2,000
1-74-00-00-00-830	Culture - Canada Day Grant	-\$5,000	-\$5,000	-\$5,000	-\$5,000
		-\$7,000	-\$7,000	-\$7,000	-\$7,000
Excess Collection of Req					
1-97-00-00-00-990	Excess Collection of Requisition	-\$9,710	\$0	\$0	\$0
		-\$9,710	\$0	\$0	\$0
Taxes					
1-99-01-00-01-111	Taxes - Municipal	-\$294,379	-\$303,210	-\$312,307	-\$321,676
1-99-01-00-02-111	Taxes - School - Residential	-\$153,445	-\$168,920	-\$173,988	-\$179,207
1-99-01-00-03-111	Taxes - School - Non Residential	-\$1,734	-\$1,786	-\$1,840	-\$1,895
1-99-01-00-05-111	Taxes - Senior Housing	-\$28,597	-\$29,455	-\$30,339	-\$31,249
1-99-01-00-06-111	Taxes - Designated Industrial (DIP)	-\$29	-\$30	-\$31	-\$32
	Min Tax Levy	-\$2,786	-\$2,870	-\$2,870	-\$2,870
		-\$480,970	-\$506,271	-\$521,373	-\$536,928

Summer Village of Rochon Sands 3 Year Financial Operating Plan

General Ledger	Description	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Other					
1-99-02-00-01-510	Penalties & Cost on Taxes	-\$1,000	-\$1,000	-\$1,000	-\$1,000
1-99-02-00-02-550	Return on Investments	-\$15,000	-\$15,000	-\$15,000	-\$15,000
		-\$16,000	-\$16,000	-\$16,000	-\$16,000
	Total Revenues	-\$743,452	-\$767,853	-\$791,505	-\$816,029

EXPENSES

Council & Legislative					
2-11-00-00-00-151	Legislative - Mayor Honorarium	\$3,000	\$3,000	\$3,000	\$3,000
2-11-00-00-01-151	Legislative - Council Honorarium	\$6,000	\$6,000	\$6,000	\$6,000
2-11-00-00-01-211	Legislative - Council Meeting	\$500	\$500	\$500	\$500
2-11-00-00-00-510	Legislative - Other Goods & Services	\$200	\$200	\$200	\$200
2-11-01-00-00-211	Legislative - Travel & Subsistence	\$500	\$500	\$500	\$500
2-11-01-00-00-216	Legislative - Council Training	\$500	\$500	\$500	\$500
		\$10,700	\$10,700	\$10,700	\$10,700
Administrative Services					
2-12-01-00-00-111	Admin - Salary	\$72,000	\$74,160	\$76,385	\$78,676
2-12-01-00-00-112	Admin - Wages	\$36,000	\$37,080	\$38,192	\$39,338
2-12-01-00-00-130	Admin - Benefits	\$9,740	\$10,032	\$10,333	\$10,643
2-12-01-00-00-131	Admin - WCB Premium	\$1,400	\$1,442	\$1,485	\$1,530
2-12-01-00-00-200	Admin - Contracted Services	\$7,500	\$7,500	\$7,500	\$7,500
2-12-01-00-00-211	Admin - Travel & Subsistence	\$1,200	\$1,236	\$1,273	\$1,311
2-12-01-00-00-214	Admin - Association Membership	\$2,500	\$2,575	\$2,652	\$2,732
2-12-01-00-00-216	Admin - Training	\$2,500	\$2,575	\$2,652	\$2,732
2-12-01-00-00-225	Admin - Land Title	\$100	\$103	\$106	\$109
2-12-01-00-00-231	Admin - Accounting & Audit	\$11,000	\$11,330	\$11,670	\$12,020
2-12-01-00-00-232	Admin - Legal Fees	\$2,000	\$2,060	\$3,000	\$4,000
2-12-01-00-00-239	Admin - Computer Maintenance	\$3,000	\$3,000	\$4,000	\$5,000
2-12-01-00-00-240	Admin - IT Support	\$4,000	\$4,110	\$5,000	\$6,000
2-12-01-00-00-273	Admin - Web Site Maintenance	\$500	\$515	\$700	\$900
2-12-01-00-00-274	Admin - Insurance	\$2,500	\$2,575	\$3,000	\$3,500
2-12-01-00-00-510	Admin - Other Goods & Services	\$1,700	\$1,751	\$1,804	\$1,858
2-12-01-00-00-810	Admin - Bank Fees	\$1,500	\$1,545	\$1,591	\$1,639
2-12-01-00-00-811	Admin - Credit Card Fees	\$500	\$515	\$530	\$546
2-12-01-00-00-920	Admin - Uncollectable Accounts	\$500	\$515	\$530	\$546
2-12-01-00-00-991	Admin - Cash over/short	\$0	\$0	\$0	\$0
2-12-01-00-01-520	Admin - Dock Permit	\$180	\$185	\$191	\$197
2-12-99-92-00-762	Admin - Contributed to Capital	\$0	\$0	\$0	\$0
		\$160,320	\$164,805	\$172,596	\$180,778
Common Office					
2-12-02-00-00-221	Office - Advertising	\$500	\$500	\$500	\$500
2-12-02-00-00-222	Office - Telephone	\$2,000	\$2,060	\$2,122	\$2,185
2-12-02-00-00-223	Office - Postage	\$1,000	\$1,030	\$1,061	\$1,093
2-12-02-00-00-273	Office - Internet	\$2,400	\$2,472	\$2,546	\$2,623
2-12-02-00-00-511	Office - Other Goods & Services	\$4,000	\$4,120	\$4,244	\$4,371
2-12-02-00-00-581	Office - Natural Gas	\$2,000	\$2,060	\$2,122	\$2,185
2-12-02-00-00-582	Office - Power	\$2,400	\$2,472	\$2,546	\$2,623
		\$14,300	\$14,714	\$15,140	\$15,580
Assessor					
2-12-11-00-00-239	Assessor	\$12,000	\$12,360	\$12,731	\$13,113
2-12-11-00-02-239	Regional ARB	\$1,360	\$1,401	\$1,443	\$1,486
		\$13,360	\$13,761	\$14,174	\$14,599

Summer Village of Rochon Sands 3 Year Financial Operating Plan

General Ledger	Description	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Municipal Election					
2-12-12-00-00-227	Election	\$200	\$5,000	\$200	\$200
		\$200	\$5,000	\$200	\$200
Municipal Protective Service					
2-21-00-00-00-200	Police - Enhanced Policing	\$9,824	\$10,119	\$10,422	\$10,735
2-23-00-00-00-200	Fire - Regional Agreement	\$18,500	\$19,055	\$19,627	\$20,215
2-24-00-00-00-200	Disaster - Regional Agreement	\$10,140	\$10,444	\$10,758	\$11,080
2-26-00-00-00-200	Bylaw - Enforcement	\$500	\$515	\$530	\$546
2-25-00-00-00-560	Ambulance - Ambulance Services	\$0	\$0	\$0	\$0
2-23-00-00-00-350	Fire - Fire Fighting	\$0	\$0	\$0	\$0
		\$38,964	\$40,133	\$41,337	\$42,577
Transportation					
2-32-00-00-00-112	Trans - Supervisor Wages	\$18,000	\$18,540	\$19,096	\$19,669
2-32-00-00-00-113	Trans - Casual Wages	\$1,000	\$1,030	\$1,061	\$1,093
2-32-00-00-00-116	Trans - Summer Casual	\$15,000	\$15,450	\$15,914	\$16,391
2-32-00-00-00-130	Trans - Staff Appreciation	\$900	\$927	\$955	\$983
2-32-00-00-00-131	Trans - WCB Premium	\$1,200	\$1,236	\$1,273	\$1,311
2-32-00-00-00-200	Trans - Contracted Services	\$4,000	\$4,120	\$4,244	\$4,371
2-32-00-00-00-254	Trans - Purchase Equip Repair	\$4,000	\$4,120	\$4,244	\$4,371
2-32-00-00-00-274	Trans - Insurance	\$1,800	\$1,854	\$1,910	\$1,967
2-32-00-00-00-510	Trans - Other Goods & Services	\$2,500	\$2,575	\$2,652	\$2,732
2-32-00-00-00-521	Trans - Fuel	\$6,000	\$6,180	\$6,365	\$6,556
2-32-00-00-00-529	Trans - Equip Repair Parts	\$2,000	\$2,060	\$2,122	\$2,185
2-32-01-00-00-582	Trans - Bldg Power	\$2,600	\$2,678	\$2,758	\$2,841
2-32-02-00-00-540	Trans - Street Lights - Other	\$500	\$515	\$530	\$546
2-32-02-00-00-582	Trans - Street Lights Power	\$17,000	\$17,510	\$18,035	\$18,576
2.32.03.00.01.113	Trans - Snow Removal - Casual	\$0	\$0	\$0	\$0
2-32-03-00-01-239	Trans - Snow Removal - Contractor	\$3,000	\$3,090	\$3,183	\$3,278
2-32-03-00-01-510	Trans - Snow Removal Supply	\$3,500	\$3,605	\$3,713	\$3,825
		\$83,000	\$85,490	\$88,055	\$90,696
Water Supply					
2-41-00-00-00-831	Water - SMRWSC Interest	\$2,500	\$2,575	\$2,652	\$2,732
2-41-00-00-00-832	Water - SMRWSC Principal	\$4,280	\$4,408	\$4,541	\$4,677
		\$6,780	\$6,983	\$7,193	\$7,409
Landfill & Recycling					
2-43-00-00-00-200	Landfill - SRWMA Agreement	\$11,324	\$11,664	\$12,014	\$12,374
2-43-10-00-00-239	Recycling - Contracted Services	\$3,000	\$3,090	\$3,183	\$3,278
		\$14,324	\$14,754	\$15,196	\$15,652
Subdivision & Development					
2-61-00-00-00-200	Plan & Dev - Contracted Services	\$6,600	\$6,600	\$6,600	\$6,600
2-61-00-00-00-201	Plan & Dev - Mediation	\$500	\$500	\$500	\$500
2-61-00-00-00-214	Plan & Dev - SDAB Membership	\$500	\$500	\$500	\$500
2-61-00-00-00-232	Plan & Dev - South Shore IDP	\$0	\$0	\$0	\$0
2-61-00-00-00-300	Plan & Dev - Referral Costs	\$1,500	\$1,500	\$1,500	\$1,500
2-61-00-00-01-519	Plan & Dev - Safety Code Inspect	\$4,000	\$4,000	\$4,000	\$4,000
2-66-00-00-00-200	Subd Land Dev - Subdivison Fees	\$0	\$0	\$0	\$0
		\$13,100	\$13,100	\$13,100	\$13,100
Recreation & Parks					
2-72-00-00-00-200	Parks & Rec- County Recreation Agreement	\$3,500	\$3,605	\$3,713	\$3,825
2-72-00-00-00-274	Parks & Rec - Insurance	\$900	\$927	\$955	\$983
2-72-00-00-00-510	Parks & Rec - Other Goods & Services	\$6,000	\$6,180	\$6,365	\$6,556
2-72-10-00-00-582	Parks & Rec - Golf Power	\$450	\$464	\$477	\$492
2-72-20-00-00-582	Parks & Rec - Marina - Power	\$240	\$247	\$255	\$262
2-72-30-00-00-239	Parks & Rec - Village Sq Services	\$1,000	\$1,030	\$1,061	\$1,093
2-72-30-00-00-253	Parks & Rec - Tennis Courts	\$0	\$0	\$0	\$0
2-72-30-00-00-510	Parks & Rec - Village Sq - Sewer Pumpout	\$2,200	\$2,266	\$2,334	\$2,404
2-72-30-00-00-582	Parks & Rec - Village Sq - Power	\$0	\$0	\$0	\$0
2-72-40-00-00-290	Parks & Rec - Disc Golf - Goods&Services	\$500	\$515	\$530	\$546
2-72-99-91-00-764	Parks - Transfer to Reserve	\$10,837	\$11,162	\$11,497	\$11,842
		\$25,627	\$26,396	\$27,188	\$28,003

Summer Village of Rochon Sands 3 Year Financial Operating Plan

General Ledger	Description	2024 Budget	2025 Plan	2026 Plan	2027 Plan
Provincial Campgrounds					
2-72-80-00-00-111	Prov Park - Rochon - Admin Salary	\$9,000	\$9,270	\$9,548	\$9,835
2-72-80-00-00-112	Prov Park - Rochon - Office Manager	\$10,000	\$10,300	\$10,609	\$10,927
2-72-80-00-00-113	Prov Park - Rochon - Office Wages	\$10,000	\$10,300	\$10,609	\$10,927
2-72-80-00-00-131	Prov Park - Rochon - WCB Fee	\$1,200	\$1,200	\$1,200	\$1,200
2-72-80-00-00-214	Prov Park - Rochon - License	\$1	\$1	\$1	\$1
2-72-80-00-00-221	Prov Park - Rochon - Adveristing	\$500	\$500	\$500	\$500
2-72-80-00-00-222	Prov Park - Rochon - Telephone	\$450	\$450	\$450	\$450
2-72-80-00-00-239	Prov Park - Rochon- Computer Maintenance	\$1,000	\$1,000	\$1,000	\$1,000
2-72-80-00-00-252	Prov Park - Rochon - Pur Bldg Repair	\$3,000	\$3,000	\$3,000	\$3,000
2-72-80-00-00-253	Prov Park - Rochon - Pur Site Repair	\$8,000	\$8,000	\$8,000	\$8,000
2-72-80-00-00-254	Prov Park - Rochon - Pur Equip Repair	\$2,000	\$2,000	\$2,000	\$2,000
2-72-80-00-00-273	Prov Park - Rochon - Internet	\$600	\$600	\$600	\$600
2-72-80-00-00-274	Prov Park - Rochon - Insurance	\$3,000	\$3,000	\$3,000	\$3,000
2-72-80-00-00-275	Prov Park - Rochon - Security	\$3,500	\$3,500	\$3,500	\$3,500
2-72-80-00-00-350	Prov Park - Rochon - Fire Fighting	\$0	\$0	\$0	\$0
2-72-80-00-00-510	Prov Park - Rochon - Goods & Services	\$5,000	\$5,000	\$5,000	\$5,000
2-72-80-00-00-511	Prov Park - Rochon - Office Supply	\$500	\$500	\$500	\$500
2-72-80-00-00-512	Prov Park - Rochon - Ice Supply	\$1,500	\$1,545	\$1,591	\$1,639
2-72-80-00-00-513	Prov Park - Rochon - Firewood Supply	\$10,000	\$10,300	\$10,609	\$10,927
2-72-80-00-00-514	Prov Park - Rochon - Other Resale Supply	\$0	\$0	\$0	\$0
2-72-80-00-00-519	Prov Park - Rochon - Supplies	\$2,000	\$2,060	\$2,122	\$2,185
2-72-80-00-00-521	Prov Park - Rochon - Fuel	\$3,500	\$3,605	\$3,713	\$3,825
2-72-80-00-00-554	Prov Park - Rochon - Repair Materials	\$3,000	\$3,090	\$3,183	\$3,278
2-72-80-00-00-581	Prov Park - Rochon - Natural Gas	\$3,500	\$3,605	\$3,713	\$3,825
2-72-80-00-00-582	Prov Park - Rochon - Power	\$8,000	\$8,240	\$8,487	\$8,742
2-72-80-00-00-583	Prov Park - Rochon - Potable Water	\$500	\$515	\$530	\$546
2-72-80-00-00-584	Prov Park - Rochon - Garbage	\$5,000	\$5,000	\$5,000	\$5,000
2-72-80-00-00-810	Prov Park - Rochon - Bank Fee	\$1,400	\$1,442	\$1,485	\$1,530
2-72-80-00-00-811	Prov Park - Rochon - Credit Card Fee	\$0	\$0	\$0	\$0
2-72-80-00-00-991	Prov Park - Rochon - Cash short/over	\$100	\$103	\$106	\$109
2-72-80-00-01-112	Prov Park - Rochon - Maintenance Manager	\$22,000	\$22,660	\$23,340	\$24,040
2-72-80-00-01-113	Prov Park - Rochon - Casual Wages	\$1,000	\$1,030	\$1,061	\$1,093
2-72-80-00-01-116	Prov Park - Rochon - Summer Wages	\$20,000	\$20,600	\$21,218	\$21,855
2-72-80-00-01-221	Prov Park - Rochon - Promotion	\$200	\$206	\$212	\$219
2-72-80-00-01-252	Prov Park - Rochon - Sewer Pumpout	\$5,000	\$5,150	\$5,305	\$5,464
2-72-90-00-00-200	Prov Park - Narrows - Campground Manager	\$12,000	\$12,000	\$12,000	\$12,000
2-72-90-00-00-253	Prov Park - Narrows - Pur Site Repair	\$0	\$0	\$0	\$0
2-72-90-00-00-510	Prov Park - Narrows - Goods & Services	\$1,000	\$1,030	\$1,061	\$1,093
2-72-90-00-00-554	Prov Park - Narrows - Repair Materials	\$1,000	\$1,030	\$1,061	\$1,093
2-72-90-00-00-584	Prov Park - Narrows - Garbage	\$700	\$721	\$743	\$765
2-72-90-00-01-113	Prov Park - Narrows - Casual Wages	\$1,000	\$1,000	\$1,000	\$1,000
2-72-90-00-01-252	Prov Park - Narrows - Sewer Pumpout	\$400	\$412	\$424	\$437
		\$160,551	\$163,965	\$167,481	\$171,103
Culture					
2-74-00-00-00-510	Culture - Canada Day	\$7,000	\$7,000	\$7,000	\$7,000
2-74-11-00-00-214	Library - Parkland Membership	\$735	\$757	\$780	\$803
2-74-40-00-00-510	Com Hall - Other Goods & Services	\$1,000	\$1,000	\$1,000	\$1,000
2-74-40-00-00-582	Com Hall - Power	\$0	\$0	\$0	\$0
		\$8,735	\$8,757	\$8,780	\$8,803
Contingency					
2-99-99-91-00-764	Contingency - Trsf to Reserve	\$0	\$0	\$5,090	\$5,400
		\$0	\$0	\$5,090	\$5,400
Non-Municipal Requisition					
2-99-01-00-00-743	Requisitions - Alberta School Foundation	\$164,113	\$169,036	\$174,107	\$179,331
2-99-01-00-00-746	Requisitions - Senior Housing	\$29,373	\$30,254	\$31,162	\$32,097
		\$193,486	\$199,291	\$205,269	\$211,427
	Total Expenses	\$743,447	\$767,848	\$791,499	\$816,028
	(Surplus) - Deficit	-\$5	-\$5	-\$6	-\$1

Summer Village of Rochon Sands 5-Year Capital Plan

5-Year Capital Plan Worksheet								
Planned Capital Additions	2024	2025	2026	2027	2028	2029	Funding	
Administration								
Computer - System								
Shoreline Management Plan	40,000						MSI	
Public Works								
Shop Renovation	10,000						MSI	
Utility Trailer and Pump	12,000						MSI	
Mower Replacement	10,000			10,000			MSI/LGFF	
Vehicle Replacement				50,000			MSI/LGFF	
Tractor Replacement					50,000		MSI/LGFF	
Tractor Attachment								
Transportation								
Trail System/Rec Plan	20,000	20,000	20,000	20,000	20,000	20,000	MSI/LGFF	
Hall Street Paving	30,000						CCBF	
Parking Lot	20,000						MSI	
Boat Launch	50,000	50,000					MSI/LGFF	
Water/Wastewater/Drainage								
Water Debenture (Phase 6 & 7)	25,000						MSI	
Recreation/Culture								
Village Square	21,000						CCBF	
Provincial Park (Park Reserves)								
Pump House Water System	20,000						Park Reserves	
Roof Replacement	15,000						Park Reserves	
Boat Dock Replacement		30,000					Park Reserves	
Total Planned Capital Additions	273,000	100,000	20,000	80,000	70,000	20,000		

Summer Village of Rochon Sands 5-Year Capital Plan

5-Year Capital Plan Worksheet							
Planned Capital Additions	2024	2025	2026	2027	2028	2029	Funding
Funding Sources							
Ending Reserve/Grant Eligibility Balance Brought Forward	-	705,745	689,638	751,638	753,638	765,638	
Beginning Accumulated Operating Surplus	364,032						
Beginning Roads Reserve Balance	35,802						
Beginning Sewer Reserve Balance	21,016						
Beginning General Reserve Balance	39,801						
Beginning Provincial Park Reserve Balance	96,489						
MSI Grant Funds Received in Advance	243,262						
MSI Grant Remaining Eligibility	43,400						
CCBF Grant Funds Received in Advance	53,005						
CCBF Grant Remaining Eligibility	-						
MSI Capital Grant (Program End)							
CCBF (FGTF) Grant (Eligibility)	10,000	10,000	10,000	10,000	10,000	10,000	
LGFF Grant (Based on Prov.Gov. Budget) (Eligibility)	71,938	73,893	72,000	72,000	72,000	72,000	
Water For Life Grant							
Total Grant Funds Used	81,938	83,893	82,000	82,000	82,000	82,000	
Drawn from Reserve							
Transfers in from Operating Budget (MSI Operating Grant)							
County Transfers							
Donated and Contributed Funding							
Annual Tax Levy							
Borrowing							
Total Planned Capital Additions Funding	978,745	789,638	771,638	833,638	835,638	847,638	
Ending Reserve/Grant Eligibility Balance	(705,745)	(689,638)	(751,638)	(753,638)	(765,638)	(827,638)	
Assumptions:							
MSI Capital - \$72000/yr							
FGTF is \$10000/yr							