

AGENDA
Village of Buena Vista
Regular Council Meeting on May 27, 2025 at 7:00 p.m.
1050 Grand Avenue,
Buena Vista, Saskatchewan

CALL TO ORDER

APPROVAL OF AGENDA

ADOPTION OF MINUTES

- Minutes of Regular Council Meeting – May 13, 2025

APPROVAL OF ACCOUNTS PAYABLE

- List of Accounts for Approval – Batch 2025-00052 to 2025-00055
- Payroll – Public Works April 27 – May 10, 2025; Administration May 1 - 15, 2025,

REPORTS OF STAFF

- Administration Report
- Public Works Report

REPORTS OF COUNCIL

UNFINISHED BUSINESS

- 2024 Draft Audited Financial Statements
- FCM – Election Campaign Recap & the Road Ahead
- Cultural Change

NEW BUSINESS

- Draft Bylaw No. 02/2025 A Bylaw Of The Village Of Buena Vista To Provide For Public Notice Requirements
- Joint Use Committee Minutes – May 12, 2025
- South Shore First Responders Minutes April 23, 2025; Budget 2025; Treasurers Reports; Call Report

CORRESPONDENCE

- Regional Bylaw Services – May 7 & 14, 2025
- Wascana & Upper Qu'Appelle Watersheds Association (WUQWATR) Closure

OVERVIEW OF MEETING

IN CAMERA

ADJOURNMENT

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Village of Buena Vista
List of Accounts
Batch: 2025-00052 to 2025-00055

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Bank Code - ABW - ABW - Automatic Withdrawal

AUTOMATIC WITHDRAWAL					
Payment #	Date	Vendor Name			
Invoice #		GL Account	GL Transaction Description	Detail Amount	Payment Amount
052025-001	05/21/2025	RBC			
April 2025		510-290-100 - GG - Cont. - Banl	Apr Mon Fee	100.00	
		510-290-100 - GG - Cont. - Banl	Apr Activity Fee	321.55	
		510-290-100 - GG - Cont. - Banl	Apr Int Fee	3.11	
		510-290-100 - GG - Cont. - Banl	Apr Mon Fee	110.14	534.80
Total Automatic Withdrawal:					534.80
Total ABW:					534.80

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Bank Code - AP - AP-General Oper

COMPUTER CHEQUE					
Payment #	Date	Vendor Name			
Invoice #		GL Account	GL Transaction Description	Detail Amount	Payment Amount
11234	05/27/2025	Blenkinsop, Chad			
20250527-01		110-320-140 - Utility Accounts R	WMD Refund -A#66	90.61	90.61
11235	05/27/2025	JRA Construction Services Ltd.			
2712/2711		580-290-105 - UT - Cont - Curbs	C/S Valve Rplc-12&13Park	4,575.38	
		580-290-105 - UT - Cont - Curbs	C/S Valve Rplc-141 6th St	4,215.54	
		110-340-110 - GST Receivable	Both Tax Code	414.19	
		900-110-110 - GST Paid	Both Tax Code	414.19 NL	9,205.11
11236	05/27/2025	North Saskatchewan River Basin Council			
23479		510-240-160 - GG - Cont - Dona	Notice Nature Sponsorship	250.00	250.00
11237	05/27/2025	South Shore First Responders			
43		525-210-110 - PS - Cont - First I	SSFR Equip Maint/Trng/Sei	2,196.00	2,196.00
11238	05/23/2025	Fort Distributors Ltd			
8138687		530-210-100 - TS - Cont - Dust	Dust Control App -42,904L	19,555.64	
		530-210-100 - TS - Cont - Dust	Dust Control Supply -1,606L	732.01	
		110-340-110 - GST Receivable	Both Tax Code	956.97	
		900-110-110 - GST Paid	Both Tax Code	956.97 NL	21,244.62
Total Computer Cheque:					32,986.34
Total AP:					32,986.34

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Bank Code - CC - CC - Credit Card

CREDIT CARD					
Payment #	Date	Vendor Name			
Invoice #		GL Account	GL Transaction Description	Detail Amount	Payment Amount
052025-008	05/21/2025	ATS Traffic			
1230-50018423		530-470-100 - TS - Supplies - Tr	Max 40 Sign Poles -Dinu Rc	181.05	
		110-340-110 - GST Receivable	Both Tax Code	8.54	
		900-110-110 - GST Paid	Both Tax Code	8.54 NL	189.59
052025-009	05/21/2025	Amazon			
May 2025		580-410-100 - UT - Supplies - W	Ethernet Cable	39.20	
		510-410-140 - GG - Supplies - C	Office Candies	42.39	
		530-400-130 - TS - Supplies - H	Beacons x2	96.15	
		570-430-150 - R&C - Supplies -	Dog Waste Bags	17.65	
		530-400-130 - TS - Supplies - H	Month Fire Ext Inspect Tags	15.36	
		110-340-110 - GST Receivable	Both Tax Code	9.94	
		900-110-110 - GST Paid	Both Tax Code	9.94 NL	220.69
052025-010	05/21/2025	Fer-Marc			
109822		530-420-100 - TS - Supplies - Ve	Brushes -Sweeper	760.68	
		110-340-110 - GST Receivable	Both Tax Code	35.88	
		900-110-110 - GST Paid	Both Tax Code	35.88 NL	796.56
052025-011	05/21/2025	Graham's Tire Service Ltd.			
0404788		530-420-100 - TS - Supplies - Ve	Tire Tube -JD Mower	21.20	
		110-340-110 - GST Receivable	Both Tax Code	1.00	
		900-110-110 - GST Paid	Both Tax Code	1.00 NL	22.20
052025-012	05/21/2025	Hordos Insurance Brokers Inc.			
May 20		530-260-100 - TS - Cont - Vehicl	Reg&RnwI-575 LLE Chev 2	1,419.50	1,419.50
052025-013	05/21/2025	SK Septic			
3194		510-300-150 - GG - Cont - Offici	Office Septic Rml -May 22	66.67	
		110-340-110 - GST Receivable	GST Tax Code	3.33	
		900-110-110 - GST Paid	GST Tax Code	3.33 NL	70.00
Total Credit Card:					2,718.54
Total CC:					2,718.54

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Bank Code - EFT - EFT - Direct Deposit

WIRE TRANSFER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
52 May 12	05/21/2025	Arnold, Ian 530-460-110 - TS - Supplies - D	Storage Totes -Dust Contro	133.20	133.20
53 793628	05/21/2025	J D Industrial Supplies 530-410-110 - TS - Supplies - S 110-340-110 - GST Receivable 900-110-110 - GST Paid	Rotary Hammer & Battery Both Tax Code Both Tax Code	524.62 24.75 24.75 NL	549.37
54 063-197503	05/21/2025	Gregg Distributors LP 580-430-140 - UT - Supplies - C 110-340-110 - GST Receivable 900-110-110 - GST Paid	Flags -Marking Curbstops Both Tax Code Both Tax Code	36.72 1.73 1.73 NL	38.45
55 063-197504	05/21/2025	Gregg Distributors LP 530-400-130 - TS - Supplies - H 110-340-110 - GST Receivable 900-110-110 - GST Paid	Fire Ext Brkts x2-Equip Both Tax Code Both Tax Code	208.48 9.83 9.83 NL	218.31
Total Wire Transfer:					939.33
Total EFT:					939.33

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Bank Code - OB - OB - Online Banking

ONLINE BANKING					
Payment #	Date	Vendor Name			
Invoice #		GL Account	GL Transaction Description	Detail Amount	Payment Amount
052025-007	05/21/2025	Loraas Disposal South Ltd.			
8184241		540-200-130 - EH - Cont - Wast	Waste Collection - Apr	2,681.73	2,681.73
052025-008	05/21/2025	SUMA			
17217		510-120-120 - GG - Benefits - G	GBI Admin Fee - Jun	22.00	
		530-120-120 - TS - Benefits - Fc	Arnold -Group Bene -May	360.60	
		530-120-120 - TS - Benefits - Fc	Arnold -Group Bene -Jun	360.60	
		510-140-330 - GG - Benefits - A	Guillemin -Group Bene -Jur	455.51	
		510-140-330 - GG - Benefits - A	McConnell -Group Bene -Ju	440.43	
		530-130-130 - TS - Benefits - La	Neudeck, C -Group Bene -J	493.69	
		530-120-120 - TS - Benefits - Fc	Neudeck, J -Group Bene -J	404.90	
		510-130-230 - GG - Benefits - C	Pollock -Group Bene -Jun	623.35	
		530-120-120 - TS - Benefits - Fc	Warawa -Group Bene -Jun	326.53	
		110-340-110 - GST Receivable -	GST Tax Code	1.10	
		900-110-110 - GST Paid	GST Tax Code	1.10 NL	3,488.71
052025-009	05/21/2025	SaskEnergy			
May12-Apr9		530-300-110 - TS - Cont - Shop	Shop Energy May12-Apr9	98.40	
		510-300-110 - GG - Cont - Office	Office Energy May12-Apr9	60.96	
		110-340-110 - GST Receivable -	GST Tax Code	7.97	
		900-110-110 - GST Paid	GST Tax Code	7.97 NL	167.33
052025-010	05/21/2025	SaskPower			
Apr14-May15		510-300-120 - GG - Cont - Office	Office Power Apr 14-May 15	110.66	
		530-300-120 - TS - Cont - Shop	Shop Power Apr 14-May 15	220.01	
		580-300-170 - UT - Cont - Boos	Bstr Stn Power Apr14-May1	269.20	
		570-340-110 - R&C - Cont - Con	Concession Power Apr14-May	51.61	
		530-310-200 - TS - Cont - Edge	Concession Power Apr14-May	43.65	
		110-340-110 - GST Receivable -	Both Tax Code	32.79	
		900-110-110 - GST Paid	Both Tax Code	32.79 NL	727.92
052025-011	05/21/2025	SaskTel			
May13-Jun13		510-300-155 - GG - Cont - Office	Office Security Mar 23-Apr 1	29.95	
		510-300-140 - GG - Cont - Office	Office Phone May 13-Jun 12	276.64	
		580-300-195 - UT - Cont - WTP	WTP Internet May 13-Jun 1	55.90	
		510-300-140 - GG - Cont - Office	Office Fax May 13-Jun 12	45.18	
		580-300-195 - UT - Cont - WTP	WTP Phone May 13-Jun 12	56.85	
		530-300-130 - TS - Cont - Shop	Shop Phone May 13-Jun 12	72.77	
		110-340-110 - GST Receivable -	Both Tax Code	25.34	
		900-110-110 - GST Paid	Both Tax Code	25.34 NL	562.63
052025-012	05/21/2025	Saskatchewan Health Authority			
3503136		580-290-100 - UT - Cont - Labor	Water Samp-Bstr Stn-May6	21.90	
		110-340-110 - GST Receivable -	GST Tax Code	1.10	
		900-110-110 - GST Paid	GST Tax Code	1.10 NL	23.00
Total Online Banking:					7,651.32

Total OB: 7,651.32

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Grand Total: 44,830.33

Certified Correct This May 23, 2025

Mayor

Administrator

Deposit RegisterPay group : **002 (Public Works)**Pay period : **10 (27Apr2025 to 10May2025)**Cheque date : **16May2025**

Voucher No.	Pay Date	Emp. No.	Employee Name	Dept. No.	Amount
00000001	16May2025	020	Neudeck, Joel	004	2246.81
00000002	16May2025	024	Warawa, Lorne D	004	1795.19
00000003	16May2025	50	Arnold, Ian C.	003	1812.50

Pay Group Totals :

Number of Deposits:3

Total Amount of Deposits:5854.50

Deposit RegisterPay group : **004 (CAO & Assistant)**Pay period : **09 (01May2025 to 15May2025)**Cheque date : **15May2025**

Voucher No.	Pay Date	Emp. No.	Employee Name	Dept. No.	Amount
00000001	15May2025	026	Guillemin, Karen	002	1025.32
00000002	15May2025	040	Pollock, Melissa D.	001	2139.57
00000003	15May2025	047	McConnell, Catherine M.	002	1620.67

Pay Group Totals :

Number of Deposits:3

Total Amount of Deposits:4785.56



ADMINISTRATION REPORT TO COUNCIL

May 27, 2025 Council Meeting

Melissa Pollock, Acting Chief Administrative Officer
May 9 - May 23, 2025

Updates:

Completed work this period:

- CAO meetings with Public Works Operations Coordinator
- Auditing tax cards from ISC to SAMA
- Reviewing/issuing development/building permits (one stop work order issued)
- Assessment Roll Return completed
- Tax Notices / Budget insert
- Work in the GL to complete reports and GL accounts set up according to department in order to have consistent reporting in the system and the budget
- Worked with auditor to change reserve accounts
- New computers, etc. in office set up
- Work on Council Procedures & Council Remuneration Bylaws
- Drafted Public Notice bylaw
- Renewed Edgewood Sewage Pumping agreement - signed
- Drafted SOP's for daily water testing, frozen curbstops
- Lock box for office front door – AED registered to now be 24-hour access for first responders
- Connected with fire department on a fire hydrant that was discovered during flushing needs repair

Work Priority over the next two week:

- Council Procedures Bylaw and Remuneration policy
- Noise Bylaw & application
- Work on BV promotional items
- Work on SOPs for water
- Zoning bylaw amendment

Work Planning for this month & Upcoming Months:

- WCB Annual General Meeting – May 22
- Performance Reviews with Administration staff
- Proposed Subdivision – rezoning/water study
- Bylaw updates drafted / Register with Bylaw Court
- Policies & Health & Safety Program
- Register names for landfill road (Dinu & Rose)
- Asset Management
- Violence Prevention/ Teamwork & Collaboration/ Conflict Resolution Training for all staff
- Complete electronic filing clean up/organization

In addition to above, keep in mind that all staff have routine, day-to-day activities such as answering calls, emails, collecting & processing payments, payroll, communications out to resident via FB, website & Voyent Alert, preparing council agendas & drafting minutes, signing of cheques, etc., meetings, accounts payable, office cleaning, bylaw enforcement as required, building permits, change of ownerships, tax certificates, cleaning of office, etc. that also consume a significant amount of time.



PUBLIC WORKS REPORT TO COUNCIL

May 27, 2025 Council Meeting

Melissa Pollock, Acting Chief Administrative Officer
May 9 - 22, 2025

Updates:

Completed work this period:

- Operations Coordinator meetings with CAO
- Placed trash cans on walking path & added one at end of Grand
- Sweeper repairs completed
- Street Sweeping
- Cut & remove some fallen trees on Grand
- Repair JD mower tire
- Shop cleaning
- Repair dog litter station at dog park (was broken & bags are going missing as soon as replaced lately)
- Speed bumps out / replaced speed bump sign on Woodland that was knocked over
- Repaired a picnic table
- Cleaned up bonfire leftovers from the winter carnival & fix light at rink that was falling off
- Clean interior of trucks
- Grading of roads including landfill road
- Dust control
- Cleaning of culverts
- Mount beacon light and fire extinguisher on new mower
- Clean beach bathroom
- Fill curb stop repairs that have settled and sunk
- Ditching on Tower road & 9th St
- Water main flushing
- Speed sign set up and placed on 10th St
- Change flags at ball diamond
- Fix ball diamond fence

Water Treatment Plant

- Water Turn On's for seasonal properties
- Regular maintenance

Work Priority over the next two weeks:

- Grass cutting
- Install new speed signs on landfill road

Work Planning for this month & upcoming months:

- Tree trimming along roadsides
- Two fire hydrants to be raised
- Fire hydrant installation – being scheduled with JRA
- Well house fence
- Organize/plan curbstop repairs
- Complete ongoing training as time allows
- Curbstop Project – ongoing/will resume as soon as possible
- Violence Prevention/Teamwork & Collaboration/Conflict Resolution training for all staff
- Health & Safety Program
- Mapping/exercising all water valves
- Work on SOP's for water breaks, etc. with CAO
- Complete shop organization

In addition to the above, keep in mind that all staff have routine, day-to-day activities such as daily water testing, well testing/checks, booster station, garbage collection, service requests, meetings/discussions with CAO, shop & WTP cleaning, maintenance on equipment/vehicles, and on-call duties that also consume a significant amount of time.

VILLAGE OF BUENA VISTA
Financial Statements
December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors
Village of Buena Vista

Opinion

We have audited the financial statements of the **VILLAGE OF BUENA VISTA**, which comprise the statement of financial position as at December 31, 2024 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

Independent Auditors' Report (continued)

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

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

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

Regina, Saskatchewan

Dudley & Company LLP
Chartered Professional Accountants

VILLAGE OF BUENA VISTA
Statement of Financial Position
As at December 31, 2024

Statement 1

	2024	2023
FINANCIAL ASSETS		
Cash & Cash Equivalents (Note 2)	\$ 2,342,862	\$ 2,153,650
Investments	-	-
Taxes Receivable - Municipal (Note 3)	117,712	88,172
Other Accounts Receivable (Note 4)	71,735	68,120
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Other Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Total Financial Assets	2,532,309	2,309,942
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 5)	65,207	141,289
Accrued Liabilities Payable	-	-
Derivative Liabilities	-	-
Deposits	66,500	65,700
Deferred Revenue (Note 6)	37,968	30,195
Asset Retirement Obligation	-	-
Liability for Contaminated Sites	-	-
Infrastructure Liability	-	-
Long-Term Debt (Note 7)	1,600,070	1,679,205
Lease Obligations	-	-
Total Liabilities	1,769,745	1,916,389
NET FINANCIAL ASSETS	762,564	393,553
Non-Financial Assets		
Tangible Capital Assets (Schedules 6, 7)	5,923,185	6,066,679
Intangible Capital Assets (Schedules 8, 9)	-	-
Prepayment and Deferred Charges	22,279	6,356
Stock and Supplies	-	-
Other (Note 8)	18,443	18,443
Total Non-Financial Assets	5,963,907	6,091,478
Accumulated Surplus (Deficit) (Schedule 8)	\$ 6,726,471	\$ 6,485,031
Accumulated surplus (deficit) is comprised of:		
Accumulated surplus (deficit) excluding remeasurement gains (losses)	\$ 6,726,471	\$ 6,485,031
Accumulated remeasurement gains (losses) (Statement 5)	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

VILLAGE OF BUENA VISTA
Statement of Operations
For the year ended December 31, 2024

Statement 2

		2024 Budget	2024	2023
Revenues				
Tax Revenue	(Schedule 1)	\$ 1,323,000	\$ 1,158,157	\$ 1,114,624
Other Unconditional Revenue	(Schedule 1)	180,820	180,826	174,010
Fees and Charges	(Schedule 4, 5)	379,830	434,792	400,094
Conditional Grants	(Schedule 4, 5)	36,490	37,134	32,567
Tangible Capital Assets - Gain(Loss)	(Schedule 4, 5)	-	-	6,210
Intangible Capital Assets - Gain(Loss)	(Schedule 4, 5)	-	-	-
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	48,000	60,408	52,974
Other Revenues	(Schedule 4, 5)	6,030	1,144	-
Restructurings	(Schedule 4, 5)	-	-	-
Provincial/Federal Capital Grants	(Schedule 4, 5)	14,650	39,348	41,249
Total Revenues		1,988,820	1,911,809	1,821,728
Expenses				
General Government Services	(Schedule 3)	404,380	403,324	382,309
Protective Services	(Schedule 3)	96,070	90,255	84,704
Transportation Services	(Schedule 3)	439,360	398,727	507,673
Environmental and Public Health Services	(Schedule 3)	275,590	213,291	194,533
Planning and Development Services	(Schedule 3)	8,300	(270)	10,072
Recreation and Cultural Services	(Schedule 3)	117,580	74,947	100,005
Utility Services	(Schedule 3)	327,000	490,095	501,204
Total Expenses		1,668,280	1,670,369	1,780,500
Surplus (Deficit) of Revenues over Expenses		320,540	241,440	41,228
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), Beginning of Year		6,485,031	6,485,031	6,443,803
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), End of Year		\$ 6,805,571	\$ 6,726,471	\$ 6,485,031

The accompanying notes form an integral part of these financial statements.

VILLAGE OF BUENA VISTA
Statement of Changes in Net Financial Assets
For the year ended December 31, 2024

Statement 3

	2024 Budget	2024	2023
Annual Surplus (Deficit)	\$ 320,540	\$ 241,440	\$ 41,228
(Acquisition) of tangible capital assets	(59,770)	(126,031)	(118,616)
(Acquisition) of intangible capital assets	-	-	-
Amortization of tangible capital assets	-	269,525	258,506
Amortization of intangible capital assets	-	-	-
Proceeds of disposal of tangible capital assets	-	-	58,300
Proceeds of disposal of intangible capital assets	-	-	-
Loss (gain) on disposal of tangible capital assets	-	-	(6,210)
Loss (gain) on disposal of intangible capital assets	-	-	-
Transfer of assets/liabilities in restructuring transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	(59,770)	143,494	191,980
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(15,923)	(1)
(Increase) to other non-financial assets	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Decrease to other non-financial assets	-	-	-
Surplus (Deficit) of other non-financial expenses over expenditures	-	(15,923)	(1)
Unrealized remeasurement gains (losses)	-	-	-
Increase/Decrease in Net Financial Assets	260,770	369,011	233,207
Net Financial Assets - Beginning of Year	393,553	393,553	160,346
Net Financial Assets - End of Year	\$ 654,323	\$ 762,564	\$ 393,553

The accompanying notes form an integral part of these financial statements.

VILLAGE OF BUENA VISTA
Statement of Cash Flows
For the year ended December 31, 2024

Statement 4

	2024	2023
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 241,440	\$ 41,228
Amortization	269,525	258,506
Loss (gain) on disposal of tangible capital assets	-	(6,210)
Loss (gain) on disposal of intangible capital assets	-	-
	<u>510,965</u>	<u>293,524</u>
Changes in assets / liabilities		
Taxes Receivable - Municipal	(29,540)	(28,779)
Other Receivables	(3,615)	(3,842)
Assets Held for Sale	-	-
Accounts and Accrued Liabilities Payable	(76,082)	66,198
Derivative Liabilities	-	-
Deposits	800	2,975
Deferred Revenue	7,773	(1,851)
Other Liabilities	-	-
Asset Retirement Obligation	-	-
Liability for Contaminated Sites	-	-
Long-Term Receivable	-	-
Stock and Supplies for Use	-	-
Prepayments and Deferred Charges	(15,923)	(1)
Other Non-Financial Assets	-	-
Net cash from (used for) operations	<u>394,378</u>	<u>328,224</u>
Capital:		
Cash Used to Acquire Tangible Capital Assets	(126,031)	(118,616)
Proceeds on Sale of Tangible Capital Assets	-	58,300
Net cash from (used for) capital	<u>(126,031)</u>	<u>(60,316)</u>
Investing:		
Proceeds on Disposal (Acquisition) of Investments	-	-
Other Investments	-	-
Net cash from (used for) investing	<u>-</u>	<u>-</u>
Financing:		
Debt Charges Recovered	-	-
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	(79,135)	(76,529)
Other Financing	-	-
Net cash from (used for) financing	<u>(79,135)</u>	<u>(76,529)</u>
Increase (Decrease) in cash resources	<u>189,212</u>	<u>191,379</u>
Cash and Cash Equivalents - Beginning of Year	2,153,650	1,962,271
Cash and Cash Equivalents - End of Year	<u>\$ 2,342,862</u>	<u>\$ 2,153,650</u>

The accompanying notes form an integral part of these financial statements.

VILLAGE OF BUENA VISTA
Statement of Remeasurement Gains and Losses
As at December 31, 2024

Statement 5

	2024	2023
Accumulated remeasurement gains (losses) at the beginning of the year:	\$ -	\$ -
Unrealized gains (losses) attributable to (Note 3):		
Derivatives	-	-
Equity investments measured at fair value	-	-
Foreign exchange	-	-
	-	-
Amounts reclassified to the Statement of Operations (Note 3):		
Derivatives	-	-
Equity investments measured at fair value	-	-
Reversal of net remeasurements of portfolio investments	-	-
Foreign exchange	-	-
	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting:

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

(a) Reporting Entity:

The financial statements report the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

A partnership represents a contractual arrangement between the municipality and a party outside the reporting entity. The partners have significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operation of the partnership.

Entities and partnerships included in these financial statements are as follows:

<u>Entity</u>	<u>Basis of recording</u>
Buena Vista Parks & Recreation	Equity method

All inter-organizational transactions and balances have been eliminated.

(b) Collection of Funds for Other Authorities:

Collection of funds by the municipality for the school board and municipal hail are collected and remitted in accordance with relevant legislation.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses or revenues in the period that the events giving rise to the transfer occur, providing:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

(d) Other (Non-Government Transfer) Contributions:

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the municipality if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(e) Revenue:

Revenues from transactions with no performance obligations (such as fines and penalties, for example) are recognized when the municipality has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the municipality recognizes revenue at its realizable value. These revenue streams are typically non-recurring in nature.

Revenues from transactions with performance obligations (such as fees for the provision of services and the sale of goods) which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the municipality satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the municipality determines whether the performance obligation is satisfied over a period of time (such as the provision of often recurring items like utility or similar services, certain rentals, etc) or at a point in time (such as a non-recurring sale of supplies, custom work orders, etc). The municipality then also considers the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

(f) Deferred Revenue:

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(g) Net Financial Assets:

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

(h) Non-Financial Assets:

Tangible capital and other non-financial assets are accounted for as assets by the municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.

(i) Appropriated Reserves:

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 10.

(j) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

(k) Investments:

Portfolio investments are valued in accordance with the policy noted on financial instruments, less any provision for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(l) Financial Instruments:

Derivative and equity investments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate methods. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

The municipality has elected to measure other specific instruments at fair value, to correspond with how they are evaluated and managed. As follows:

Interest and dividends attributable to financial instruments are reported in the statement of operations. Unrealized gains and losses are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

When investment income and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as liabilities until the external restrictions are satisfied.

Long-term debt: Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

Long-term receivables: Receivables with terms longer than one year have been classified as other long-term receivables.

Measurement of Financial Instruments:

The municipality's financial assets and liabilities are measured as follows:

<u>Financial Statement Line Item</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Other accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Deposit liabilities	Cost
Long term debt	Amortized cost

(m) Inventories:

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials, and supplies held for resale are valued at the lower of cost and net realizable value. Cost is determined by the actual cost. Net realizable value is the estimated selling price in the ordinary course of business.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(n) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution; these, and the tangible capital assets that are recognized at a nominal value, are disclosed on Schedule 6. The cost of tangible capital assets less any estimated residual value are amortized over the asset's estimated useful life using the straight-line method of amortization. No amortization is claimed on capital assets in the year of acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	10 to 15 years
Buildings	50 years
Vehicles and Equipment	
Vehicles	10 years
Machinery and Equipment	5 to 20 years
Infrastructure Assets	
Infrastructure Assets	
Water and Sewer	40 to 75 years
Road Network Assets	10 to 40 years

Government Contributions: Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of Art and Other Unrecognized Assets: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease are amortized on a straight line basis, over their estimated useful lives (or over their lease term if the asset ownership isn't passing, or likely to pass, to the municipality at the end of its term). Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(o) Employee Benefit Plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(p) Measurement Uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of stock and supplies inventories are based on estimates of volume and quality.

The "Opening Assets Costs" of tangible capital assets have been estimated where actual costs were not available.

The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.

Amortization is based on the estimated useful lives of tangible capital assets.

Measurement financial instruments at the fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(q) Basis of Segmentation / Segment Report:

The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: The General Government segment provides for the administration of the municipality.

Protective Services: The Protective Services segment is comprised of items for Police and Fire protection.

Transportation Services: The Transportation Services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The Environmental segment provides waste disposal and other environmental services. The Public Health segment provides for items relating to public health services in the municipality.

Planning and Development: The Planning and Development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The Recreation and Culture segment provides for community services through the provision of recreation and leisure services.

Utility Services: The Utility Services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

(r) Budget Information:

Budget information is presented on a basis consistent with that used for actual results with the exception that no amortization has been budgeted for. The budget was approved by Council on May 28, 2024.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

(s) New Accounting Policies Adopted During the Year

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. During the year, the municipality adopted a new accounting policy with respect to recording revenue. The municipality now accounts for such transactions using the prospective application. As a result of this adoption, it has not resulted in any impact to the financial statements.

PSG-8, Purchased intangibles, provides guidance on accounting for and reporting on purchased intangible capital assets. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. Application may be made either retroactively or prospectively in accordance with PS 2120 Accounting Changes. During the year, the municipality adopted a new accounting policy with respect to recording purchased intangible capital assets. The municipality now accounts for such transaction using the modified retroactive application. As a result of this adoption, it has not resulted in any impact to the financial statements.

PS 3160, Public private partnerships, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard may be applied either retroactively (with or without prior period restatement) or prospectively. As a result of this adoption, it has not resulted in any impact to the financial statements.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

2. Cash and Cash Equivalents	2024	2023
Cash	\$ 2,336,298	\$ 2,146,020
Recreation baord (restricted)	6,564	7,630
Total Cash and Cash Equivalents	\$ 2,342,862	\$ 2,153,650

Cash and cash equivalents include balances with banks, redeemable term deposits, and marketable securities and other short-term investments with maturities of twelve months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

3. Taxes Receivable	2024	2023
Municipal - Current	\$ 77,182	\$ 73,259
- Arrears	40,530	14,913
	117,712	88,172
- Less Allowance for Uncollectables	-	-
Total Municipal Taxes Receivable	117,712	88,172

School - Current	19,277	23,497
- Arrears	11,347	1,557
Total School Taxes Receivable	30,624	25,054

Other	-	-
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Total Taxes Receivable	148,336	113,226
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Deduct taxes to be collected on behalf of other organizations	(30,624)	(25,054)
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Total Taxes Receivable - Municipal	\$ 117,712	\$ 88,172
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4. Other Accounts Receivable	2024	2023
Trade receivables	\$ 565	\$ 70
Provincial government	5,396	-
GST receivable	19,448	31,807
Local government	3,526	1,155
Utility accounts receivable	36,748	30,172
Accrued interest	6,052	4,916
Total Other Accounts Receivable	71,735	68,120
Less Allowance for Uncollectables	-	-
Net Other Accounts Receivable	\$ 71,735	\$ 68,120

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

5. Accounts Payable

	2024	2023
Trade payables	\$ 33,370	\$ 12,938
Local government payable	22,755	33,367
School tax collections	(386)	49,556
Payroll deductions	-	13,651
Vacation payable	9,368	31,677
Public reserve	100	100
Total Accounts Payable	\$ 65,207	\$ 141,289

6. Deferred Revenue

	2024	2023
Prepaid taxes	\$ 29,577	\$ 23,637
Prepaid water	8,391	6,558
Total Deferred Revenue	\$ 37,968	\$ 30,195

7. Long-Term Debt

a) The debt limit of the municipality is \$1,488,745. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act Section 161(1)).

b) Town of Regina Beach Lagoon Capital loan consists of monthly payments starting on July 1, 2019 of \$5,696.31 for 240 months. The loan bears an interest rate of 3.88%.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2024	\$ -	\$ -	\$ -	\$ 38,173
2025	39,680	28,676	68,356	39,680
2026	41,247	27,109	68,356	41,247
2027	42,877	25,479	68,356	42,877
2028	44,570	23,786	68,356	44,570
2029	46,330	22,026	68,356	46,330
Thereafter	542,418	106,961	649,379	542,418
Balance	\$ 757,122	\$ 234,037	\$ 991,159	\$ 795,295

c) RBC Water Treatment Plant Loan consists of annual payments starting June 25, 2021 of \$66,596 for 20 years. The loan bears an interest rate of 2.90%.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2024	\$ -	\$ -	\$ -	\$ 40,962
2025	42,150	24,446	66,596	42,150
2026	43,373	23,223	66,596	43,373
2027	44,630	21,965	66,595	44,630
2028	45,925	20,671	66,596	45,925
2029	47,257	19,339	66,596	47,257
Thereafter	619,613	112,941	732,554	619,613
Balance	\$ 842,948	\$ 222,585	\$ 1,065,533	\$ 883,910

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

8. Other Non-Financial Assets	2024	2023
Municipal share of tax title property, net of partial allowance of \$NIL	\$ 18,443	\$ 18,443
Total Other Non-Financial Assets	\$ 18,443	\$ 18,443

9. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. Employees and employers each make plan contributions of 9% of salary (subject to an annually adjusted maximum pensionable earnings amount). The municipality's pension expense in 2024 was \$30,261 (2023 - \$33,974). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees, which could affect future contribution rates and/or benefits. Contributions to MEPP are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for the plan are not recognized in these financial statements. Rather, the plan is accounted for as a defined contribution plan where the contributions are expensed when made.

The most recent available information reports, in total, plan assets of \$4,090,806,000, plan liabilities, including pension obligations, of \$2,571,158,000, and a resulting surplus of \$1,519,648,000.

10. Related Parties

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

VILLAGE OF BUENA VISTA
Notes to the Financial Statements
For the year ended December 31, 2024

11. Risk Management

Through its financial assets and liabilities, the municipality is exposed to various risks.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in doing so, cause a loss for the other party. The municipality is exposed to credit risk on the accounts receivable. The municipality does not have significant exposure to any individual creditor.

Liquidity Risk

Liquidity risk is the risk that the entity will encounter difficulty in meeting financial obligations as they fall due. The municipality undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations. The municipality does not feel that it has any financial instruments subject to liquidity risk.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of three types of risk: interest rate risk, currency risk, and price risk.

Interest Rate Risk

Interest rate risk is the risk that future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The municipality is exposed to interest rate price risk on its long term debt that has a fixed interest rate. The interest rate and maturity date of the debt is disclosed in Note 7

Currency Risk

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in currency fluctuations. The municipality does not feel that it has any financial instruments subject to currency risk as the majority of its transactions are in Canadian currency.

Other Price Risk

Other price risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in fair value of equity instruments. The municipality does not have any financial instruments that are affected by other price risk.

VILLAGE OF BUENA VISTA
Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2024

Schedule 1

	2024 Budget	2024	2023
TAXES			
General municipal tax levy	\$ 1,220,000	\$ 1,250,235	\$ 1,211,242
Abatements and adjustments	-	-	-
Discount on current year taxes	100,000	(104,727)	(101,621)
Net Municipal Taxes	1,320,000	1,145,508	1,109,621
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	3,000	12,649	5,003
Special tax levy	-	-	-
Other -	-	-	-
Total Taxes	1,323,000	1,158,157	1,114,624
UNCONDITIONAL GRANTS			
Revenue Sharing	180,790	180,790	158,100
Organized Hamlet	-	-	-
Other -	-	-	-
Total Unconditional Grants	180,790	180,790	158,100
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other -	-	-	-
Local/Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharge	-	-	-
SaskEnergy Surcharge	30	36	15,910
Other -	-	-	-
Total Grants in Lieu of Taxes	30	36	15,910
TOTAL OTHER UNCONDITIONAL REVENUE	180,820	180,826	174,010
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 1,503,820	\$ 1,338,983	\$ 1,288,634

VILLAGE OF BUENA VISTA

Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2024

Schedule 2-1

	2024 Budget	2024	2023
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 1,410	\$ 6,791	\$ 950
- Sales of supplies	-	-	60
- Other -	-	-	-
Total Fees and Charges	1,410	6,791	1,010
- Tangible capital asset sales - gain (loss)	-	-	-
- Intangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	48,000	60,408	52,974
- Other -	-	-	-
Total Other Segmented Revenue	49,410	67,199	53,984
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	49,410	67,199	53,984
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Restructuring Revenues/Expenses	-	-	-
Total General Government Services	\$ 49,410	\$ 67,199	\$ 53,984

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other -	\$ -	\$ -	\$ -
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Intangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Restructuring Revenues/Expenses	-	-	-
Total Protective Services	\$ -	\$ -	\$ -

VILLAGE OF BUENA VISTA
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2024

Schedule 2-2

	2024 Budget	2024	2023
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 1,810	\$ 6,324	\$ 6,701
- Sales of supplies	200	1,071	-
- Road maintenance, restoration agreements	-	-	-
- Frontage	-	-	-
- Other - Scrap metal sales	-	363	-
Total Fees and Charges	2,010	7,758	6,701
- Tangible capital asset sales - gain (loss)	-	-	6,210
- Intangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	2,010	7,758	12,911
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	3,920	3,920	1,820
- Other -	-	-	-
Total Conditional Grants	3,920	3,920	1,820
Total Operating	5,930	11,678	14,731
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- RIRG (CTP, Bridge/ Large Culvert, Rd Const)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - SGI Traffic Safety	-	-	-
Total Capital	-	-	-
Restructuring Revenues/Expenses	-	-	-
Total Transportation Services	\$ 5,930	\$ 11,678	\$ 14,731

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Intangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Recycling	-	-	-
- Pest Control	-	640	-
- Local Government	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	640	-
Total Operating	-	640	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Restructuring Revenues/Expenses	-	-	-
Total Environmental and Public Health Services	\$ -	\$ 640	\$ -

VILLAGE OF BUENA VISTA
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2024

Schedule 2-3

	2024 Budget	2024	2023
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ 8,080	\$ 4,228	\$ 13,319
- Other - Bylaw enforcement	100	975	-
Total Fees and Charges	8,180	5,203	13,319
- Tangible capital asset sales - gain (loss)	-	-	-
- Intangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	8,180	5,203	13,319
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	8,180	5,203	13,319
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Restructuring Revenues/Expenses	-	-	-
Total Planning and Development Services	\$ 8,180	\$ 5,203	\$ 13,319

RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees	\$ -	\$ 5,325	\$ 4,157
Total Fees and Charges	-	5,325	4,157
- Tangible capital asset sales - gain (loss)	-	-	-
- Intangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	5,325	4,157
Conditional Grants			
- Canada Day	-	-	-
- Local Government	-	-	-
- Donations	25,000	25,000	25,000
- Sask Lotteries	7,070	7,074	5,747
- Other - Saskpower grant	500	500	-
Total Conditional Grants	32,570	32,574	30,747
Total Operating	32,570	37,899	34,904
Capital			
Conditional Grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other - Community Initiative Fund	-	-	-
Total Capital	-	-	-
Restructuring Revenues/Expenses	-	-	-
Total Recreation and Cultural Services	\$ 32,570	\$ 37,899	\$ 34,904

VILLAGE OF BUENA VISTA
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2024

Schedule 2-4

	2024 Budget	2024	2023
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 251,150	\$ 258,664	\$ 252,158
- Sewer	17,080	44,982	17,546
- Other - Infrastructure fees	100,000	106,069	105,203
Total Fees and Charges	368,230	409,715	374,907
- Tangible capital asset sales - gain (loss)	-	-	-
- Intangible capital asset sales - gain (loss)	-	-	-
- Other - Sale of parts	6,030	1,144	-
Total Other Segmented Revenue	374,260	410,859	374,907
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	374,260	410,859	374,907
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	14,650	39,348	41,249
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Capital	14,650	39,348	41,249
Restructuring Revenues/Expenses	-	-	-
Total Utility Services	\$ 388,910	\$ 450,207	\$ 416,156

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 485,000	\$ 572,826	\$ 533,094
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SUMMARY

Total Other Segmented Revenue	\$ 433,860	\$ 496,344	\$ 459,278
Total Conditional Grants	36,490	37,134	32,567
Total Capital Grants and Contributions	14,650	39,348	41,249
Restructuring Revenue	-	-	-

TOTAL REVENUE BY FUNCTION	\$ 485,000	\$ 572,826	\$ 533,094
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VILLAGE OF BUENA VISTA
Schedule of Total Expenses by Function
For the year ended December 31, 2024

Schedule 3-1

	2024 Budget	2024	2023
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 13,460	\$ 12,220	\$ 12,155
Wages and benefits	205,000	217,670	202,759
Professional/Contractual services	150,820	147,032	133,265
Utilities	6,900	7,225	7,498
Maintenance, materials, and supplies	28,200	13,072	20,527
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization of tangible capital assets	-	6,105	6,105
Amortization of intangible capital assets	-	-	-
Interest	-	-	-
Accretion of asset retirement obligations	-	-	-
Allowance for uncollectables	-	-	-
Other -	-	-	-
Total General Government Services	\$ 404,380	\$ 403,324	\$ 382,309

PROTECTIVE SERVICES

Police Protection

Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	40,000	39,556	41,028
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other -	-	-	-

Fire Protection

Wages and benefits	-	-	-
Professional/Contractual services	6,650	3,882	2,553
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	49,420	46,817	41,123
- capital	-	-	-
Amortization of tangible capital assets	-	-	-
Amortization of intangible capital assets	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-

Total Protective Services	\$ 96,070	\$ 90,255	\$ 84,704
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TRANSPORTATION SERVICES

Wages and benefits	\$ 216,000	\$ 185,686	\$ 217,164
Council remuneration and travel	-	-	-
Professional/Contractual services	41,940	43,172	124,652
Utilities	10,820	7,152	11,523
Maintenance, materials, and supplies	92,100	40,232	46,295
Gravel	78,500	8,619	5,194
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization of tangible capital assets	-	113,866	102,845
Amortization of intangible capital assets	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-

Total Transportation Services	\$ 439,360	\$ 398,727	\$ 507,673
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VILLAGE OF BUENA VISTA
Schedule of Total Expenses by Function
For the year ended December 31, 2024

Schedule 3-2

	2024 Budget	2024	2023
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	268,660	207,807	191,156
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	6,930	5,484	3,377
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization of tangible capital assets	-	-	-
Amortization of intangible capital assets	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-
Total Environmental and Public Health Services	\$ 275,590	\$ 213,291	\$ 194,533
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	8,300	(270)	10,072
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization of tangible capital assets	-	-	-
Amortization of intangible capital assets	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-
Total Planning and Development Services	\$ 8,300	\$ (270)	\$ 10,072
RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ 10,000	\$ -	\$ 35,541
Professional/Contractual services	90,220	43,911	15,135
Utilities	2,550	1,903	1,683
Maintenance, materials, and supplies	7,250	5,747	-
Grants and contributions - operating	-	1,261	26,333
- capital	-	-	-
Amortization of tangible capital assets	-	8,660	8,660
Amortization of intangible capital assets	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectables	-	-	-
Other - Rec Board expense	7,560	13,465	12,653
Total Recreation and Cultural Services	\$ 117,580	\$ 74,947	\$ 100,005

VILLAGE OF BUENA VISTA
Schedule of Total Expenses by Function
For the year ended December 31, 2024

Schedule 3-3

	2024 Budget	2024	2023
UTILITY SERVICES			
Wages and benefits	\$ 85,000	\$ 106,553	\$ 134,214
Professional/Contractual services	118,000	130,445	95,368
Utilities	38,600	33,514	38,620
Maintenance, materials, and supplies	85,400	22,872	33,684
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization of tangible capital assets	-	140,894	140,896
Amortization of intangible capital assets	-	-	-
Interest	-	55,817	58,422
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectables	-	-	-
Other -	-	-	-
Total Utility Services	\$ 327,000	\$ 490,095	\$ 501,204
TOTAL EXPENSES BY FUNCTION	\$ 1,668,280	\$ 1,670,369	\$ 1,780,500

VILLAGE OF BUENA VISTA
Schedule of Segment Disclosure by Function
For the year ended December 31, 2024

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 6,791	\$ -	\$ 7,758	\$ -	\$ 5,203	\$ 5,325	\$ 409,715	\$ 434,792
Investment Income and Commissions	60,408	-	-	-	-	-	-	60,408
Other Revenues	-	-	-	-	-	-	1,144	1,144
Grants - Conditional	-	-	3,920	640	-	32,574	-	37,134
- Capital	-	-	-	-	-	-	39,348	39,348
Total Revenues	67,199	-	11,678	640	5,203	37,899	450,207	572,826
Expenses (Schedule 3)								
Wages and Benefits	229,890	-	185,686	-	-	-	106,553	522,129
Professional / Contractual Services	147,032	43,438	43,172	207,807	(270)	43,911	130,445	615,535
Utilities	7,225	-	7,152	-	-	1,903	33,514	49,794
Maintenance, Materials, and Supplies	13,072	-	48,851	-	-	5,747	22,872	90,542
Grants and Contributions	-	46,817	-	5,484	-	1,261	-	53,562
Amortization of Tangible Capital Assets	6,105	-	113,866	-	-	8,660	140,894	269,525
Interest	-	-	-	-	-	-	55,817	55,817
Other	-	-	-	-	-	13,465	-	13,465
Total Expenses	403,324	90,255	398,727	213,291	(270)	74,947	490,095	1,670,369
Surplus (Deficit) by Function	\$ (336,125)	\$ (90,255)	\$ (387,049)	\$ (212,651)	\$ 5,473	\$ (37,048)	\$ (39,888)	\$ (1,097,543)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 1,338,983

Net Surplus (Deficit)

\$ 241,440

VILLAGE OF BUENA VISTA
Schedule of Segment Disclosure by Function
For the year ended December 31, 2023

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 1,010	\$ -	\$ 6,701	\$ -	\$ 13,319	\$ 4,157	\$ 374,907	\$ 400,094
Tangible Capital Asset Sales - Gain(Loss)	-	-	6,210	-	-	-	-	6,210
Investment Income and Commissions	52,974	-	-	-	-	-	-	52,974
Grants - Conditional	-	-	1,820	-	-	30,747	-	32,567
- Capital	-	-	-	-	-	-	41,249	41,249
Total Revenues	53,984	-	14,731	-	13,319	34,904	416,156	533,094
Expenses (Schedule 3)								
Wages and Benefits	214,914	-	217,164	-	-	35,541	134,214	601,833
Professional / Contractual Services	133,265	43,581	124,652	191,156	10,072	15,135	95,368	613,229
Utilities	7,498	-	11,523	-	-	1,683	38,620	59,324
Maintenance, Materials, and Supplies	20,527	-	51,489	-	-	-	33,684	105,700
Grants and Contributions	-	41,123	-	3,377	-	26,333	-	70,833
Amortization of Tangible Capital Assets	6,105	-	102,845	-	-	8,660	140,896	258,506
Interest	-	-	-	-	-	-	58,422	58,422
Other	-	-	-	-	-	12,653	-	12,653
Total Expenses	382,309	84,704	507,673	194,533	10,072	100,005	501,204	1,780,500
Surplus (Deficit) by Function	\$ (328,325)	\$ (84,704)	\$ (492,942)	\$ (194,533)	\$ 3,247	\$ (65,101)	\$ (85,048)	\$ (1,247,406)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 1,288,634

Net Surplus (Deficit)

\$ 41,228

VILLAGE OF BUENA VISTA
Schedule of Tangible Capital Assets by Object
For the year ended December 31, 2024

Schedule 6

2024												2023	
Asset Cost	General Assets					Infrastructure Assets		General / Infrastructure Assets Under Construction	Total	Total	Total		
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets	Public Private Partnerships						
Opening Asset Costs	\$ 116,182	\$ 656,370	\$ 2,417,736	\$ 184,290	\$ 826,212	\$ 5,440,762	\$ -	\$ 9,970	\$ 9,651,522	\$ 9,590,784	\$ 9,651,522		
Additions during the year	-	-	20,849	57,770	-	5,936	-	41,476	126,031	118,616	126,031		
Disposals and write downs during the year	-	-	-	-	-	-	-	-	-	(57,878)	(57,878)		
Transfers (from) assets under construction	-	-	-	-	9,970	-	-	(9,970)	-	-	-		
Closing Asset Costs	\$ 116,182	\$ 656,370	\$ 2,438,585	\$ 242,060	\$ 836,182	\$ 5,446,698	\$ -	\$ 41,476	\$ 9,777,553	\$ 9,651,522	\$ 9,777,553		
Accumulated Amortization													
Opening Accum. Amort. Cost	\$ -	\$ 208,549	\$ 309,675	\$ 153,637	\$ 360,763	\$ 2,552,219	\$ -	\$ -	\$ 3,584,843	\$ 3,332,125	\$ 3,584,843		
Add: Amortization taken	-	13,515	58,398	7,157	67,790	122,665	-	-	269,525	258,506	269,525		
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	-	-	-	(5,788)	(5,788)		
Closing Accumulated Amort.	\$ -	\$ 222,064	\$ 368,073	\$ 160,794	\$ 428,553	\$ 2,674,884	\$ -	\$ -	\$ 3,854,368	\$ 3,584,843	\$ 3,854,368		
Net Book Value	\$ 116,182	\$ 434,306	\$ 2,070,512	\$ 81,266	\$ 407,629	\$ 2,771,814	\$ -	\$ 41,476	\$ 5,923,185	\$ 6,066,679	\$ 5,923,185		

1. Total contributed/donated assets received in 2024: \$ -

2. List of assets recognized at nominal value in 2024 are: \$ -

- Infrastructure assets \$ -

- Vehicles \$ -

- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2024: \$ -

- Total contributed/donated assets received in 2024: \$ -
- List of assets recognized at nominal value in 2024 are:
 - Infrastructure assets \$ -
 - Vehicles \$ -
 - Machinery and Equipment \$ -
- Amount of interest capitalized in 2024: \$ -

VILLAGE OF BUENA VISTA
Schedule of Tangible Capital Assets by Function
For the year ended December 31, 2024

Schedule 7

	2024							2023	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset Cost									
Opening Asset Costs	\$ 301,764	\$ 76,378	\$ 2,335,327	\$ -	\$ -	\$ 343,268	\$ 6,594,785	\$ 9,651,522	\$ 9,590,784
Additions during the year	-	-	116,882	-	-	3,213	5,936	126,031	118,616
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	(57,878)
Closing Asset Costs	\$ 301,764	\$ 76,378	\$ 2,452,209	\$ -	\$ -	\$ 346,481	\$ 6,600,721	\$ 9,777,553	\$ 9,651,522
Accumulated Amortization									
Opening Accum. Amort. Costs	\$ 123,664	\$ 46,380	\$ 1,394,800	\$ -	\$ -	\$ 88,416	\$ 1,931,583	\$ 3,584,843	\$ 3,332,125
Add: Amortization taken	6,105	-	113,866	-	-	8,660	140,894	269,525	258,506
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	-	-	(5,788)
Closing Accumulated Amortization	\$ 129,769	\$ 46,380	\$ 1,508,666	\$ -	\$ -	\$ 97,076	\$ 2,072,477	\$ 3,854,368	\$ 3,584,843
Net Book Value	\$ 171,995	\$ 29,998	\$ 943,543	\$ -	\$ -	\$ 249,405	\$ 4,528,244	\$ 5,923,185	\$ 6,066,679

VILLAGE OF BUENA VISTA
Schedule of Intangible Capital Assets by Object
For the year ended December 31, 2024

Schedule 8

		2024					2023	
		General Intangible Assets						
		Patents	Trademarks	Copyrights	Customer Relationships	Goodwill	Other	
Asset Cost								
Opening Asset Costs	\$	-	\$	-	\$	-	\$	-
Additions during the year		-	-	-	-	-	-	-
Disposals and write downs during the year		-	-	-	-	-	-	-
Transfers (from) assets under development		-	-	-	-	-	-	-
Closing Asset Costs	\$	-	\$	-	\$	-	\$	-
Accumulated Amortization								
Opening Accum. Amort. Cost	\$	-	\$	-	\$	-	\$	-
Add: Amortization taken		-	-	-	-	-	-	-
Less: Accum. Amort. on Disposals		-	-	-	-	-	-	-
Closing Accumulated Amort.	\$	-	\$	-	\$	-	\$	-
Net Book Value		\$	-	\$	-	\$	-	\$

VILLAGE OF BUENA VISTA
Schedule of Intangible Capital Assets by Function
For the year ended December 31, 2024

Schedule 9

	2024						2023	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Asset Cost								
Opening Asset Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions during the year	-	-	-	-	-	-	-	-
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
Closing Asset Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization								
Opening Accum. Amort. Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Amortization taken	-	-	-	-	-	-	-	-
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	-	-
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VILLAGE OF BUENA VISTA
Schedule of Accumulated Surplus
For the year ended December 31, 2024

Schedule 10

	2023	Changes	2024
UNAPPROPRIATED SURPLUS	\$ 1,071,799	\$ 306,865	\$ 1,378,664
APPROPRIATED RESERVES			
Recreation Board	4,308	(1,066)	3,242
Operating	309,000	108,000	417,000
Infrastructure	548,950	(108,000)	440,950
Water	163,500	-	163,500
Total Appropriated	1,025,758	(1,066)	1,024,692
ORGANIZED HAMLETS			
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6, 7)	6,066,679	(143,494)	5,923,185
Intangible Capital Assets (Schedule 8, 9)	-	-	-
Less: Related debt	(1,679,205)	79,135	(1,600,070)
Net Investment in Tangible Capital Assets	4,387,474	(64,359)	4,323,115
OTHER	-	-	-
Total Accumulated Surplus	\$ 6,485,031	\$ 241,440	\$ 6,726,471

VILLAGE OF BUENA VISTA
Schedule of Mill Rates and Assessments
For the year ended December 31, 2024

Schedule 11

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 308,440	\$ 102,868,160	\$ -	\$ 22,655,920	\$ 1,859,800	\$ -	\$ 127,692,320
Regional Park Assessment							-
Total Assessment							127,692,320
Mill Rate Factor(s)	1.000	1.000	-	1.000	1.350		
Total Base Tax	2,450	635,095	-	-	3,060		640,605
Total Municipal Tax Levy	\$ 3,915	\$ 1,123,719	\$ -	\$ 107,615	\$ 14,986		\$ 1,250,235

MILL RATES:		MILLS
Average Municipal*		9.791
Average School*		4.566
Potash Mill Rate		-
Uniform Municipal Mill Rate		4.750

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

VILLAGE OF BUENA VISTA
Schedule of Council Remuneration
For the year ended December 31, 2024

Schedule 12

Name	Remuneration	Reimbursed Costs	Total
Karen Smith	\$ 450	\$ -	\$ 450
Spence Miller	130	-	130
Steven Schultz	2,080	-	2,080
Bob Sax	260	-	260
Chris Duke	2,990	-	2,990
Gary McLennan	3,450	-	3,450
Michael Ziglo	2,080	-	2,080
Phillip Thompson	780	-	780
Total	\$ 12,220	\$ -	\$ 12,220

Draft

VILLAGE OF BUENA VISTA
Statement of Financial Position
As at December 31, 2024

Statement 1

	2024	2023
ASSETS		
Financial Assets		
Cash and Cash Equivalents	\$ 2,342,862	\$ 2,153,650
Investments	-	-
Taxes Receivable - Municipal	117,712	88,172
Other Accounts Receivable	71,735	68,120
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Other Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
Total Financial Assets	2,532,309	2,309,942
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	65,207	141,289
Accrued Liabilities Payable	-	-
Deposits	66,500	65,700
Deferred Revenue	37,968	30,195
Asset Retirement Obligations	-	-
Infrastructure Liability	-	-
Other Liabilities	-	-
Long-Term Debt	1,600,070	1,679,205
Lease Obligations	-	-
Total Liabilities	1,769,745	1,916,389
NET FINANCIAL ASSETS	762,564	393,553
Non-Financial Assets		
Tangible Capital Assets	5,923,185	6,066,679
Intangible Capital Assets	-	-
Prepayment and Deferred Charges	22,279	6,356
Stock and Supplies	-	-
Other	18,443	18,443
Total Non-Financial Assets	5,963,907	6,091,478
Accumulated Surplus (Deficit)	\$ 6,726,471	\$ 6,485,031

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Residents of the
VILLAGE OF BUENA VISTA

Management of the **VILLAGE OF BUENA VISTA** has the responsibility for preparing the accompanying financial statements and ensuring that all information in the related reports is consistent with the statements. This responsibility includes selecting appropriate accounting policies and making objective judgments and estimates in accordance with Canadian public sector accounting standards.

In discharging its responsibilities for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary systems of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records maintained.

Ultimate responsibility for financial statements to the residents of the municipality lies with the Council who review the financial statements in detail with management prior to their approval for publication.

External auditors are appointed by the Council to audit the financial statements and are available to meet separately with both the Council and management to review their findings. The external auditors have full and free access to the Council to discuss their audit and their findings as to the integrity of the municipality's financial reporting and the adequacy of the system of internal controls.

Mayor

Administrator

VILLAGE OF BUENA VISTA
Statement of Operations
For the year ended December 31, 2024

Statement 2

	2024 Budget	2024	2023
Revenues			
Taxes Revenue	\$ 1,323,000	\$ 1,158,157	\$ 1,114,624
Other Unconditional Revenue	180,820	180,826	174,010
Fees and Charges	379,830	434,792	400,094
Conditional Grants	36,490	37,134	32,567
Tangible Capital Assets - Gain (Loss)	-	-	6,210
Intangible Capital Assets - Gain (Loss)	-	-	-
Land Sales - Gain	-	-	-
Investment Income and Commissions	48,000	60,408	52,974
Other Revenues	6,030	1,144	-
Restructurings	-	-	-
Provincial/Federal Capital Grants	14,650	39,348	41,249
Total Revenues	1,988,820	1,911,809	1,821,728
Expenses			
General Government Services	404,380	403,324	382,309
Protective Services	96,070	90,255	84,704
Transportation Services	439,360	398,727	507,673
Environmental and Public Health Services	275,590	213,291	194,533
Planning and Development Services	8,300	(270)	10,072
Recreation and Cultural Services	117,580	74,947	100,005
Utility Services	327,000	490,095	501,204
Total Expenses	1,668,280	1,670,369	1,780,500
Surplus (Deficit) of Revenues over Expenses	320,540	241,440	41,228
Accumulated Surplus (Deficit), Beginning of Year	6,485,031	6,485,031	6,443,803
Accumulated Surplus (Deficit), End of Year	\$ 6,805,571	\$ 6,726,471	\$ 6,485,031

REPORT OF THE INDEPENDENT AUDITORS ON THE SUMMARY FINANCIAL STATEMENTS

To the Mayor and Councillors
VILLAGE OF BUENA VISTA

Opinion

The summary financial statements, which comprise the statement of financial position as at December 31, 2024 and the statement of operations for the year then ended, are derived from the audited financial statements of the VILLAGE OF BUENA VISTA for the year ended December 31, 2024.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements in accordance with Canadian public sector accounting standards.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summary financial statements and the auditors' report thereon, therefore, is not a substitute for reading the municipality's audited financial statements and the auditors' report thereon.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated .

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements in accordance with Canadian public sector accounting standards.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan



VILLAGE OF BUENA VISTA

Briefing Note

To:	Mayor and Council
Date:	May 27, 2025
Subject:	Public Notice Bylaw

BACKGROUND:

Municipalities in Saskatchewan are required under *The Municipalities Act* to adopt a Public Notice Bylaw if they intend to provide notice of certain matters by alternate means rather than the default publication in a local newspaper. The bylaw must specify:

- The matters for which public notice is required;
- The form of the notice;
- The manner in which notice will be given;
- The minimum notice period.

The existing bylaw is outdated and does not fully align with current practices, such as website or social media use for notice distribution. Modernizing the bylaw will improve transparency, allow for broader and more timely communication, and potentially reduce advertising costs.

KEY CONSIDERATIONS

The draft bylaw follows legislative compliance as outlined in Section 127 of *The Municipalities Act* and includes all prescribed events requiring notice (e.g., borrowing, disposal of land, public hearings, etc.).

Minimum notice periods reflect the legislation, with a minimum of 7 or 14 days depending on the item.

The draft proposes notice by:

- Posting on the website;
- Posting on the office bulletin board;
- Use of social media
- Voyent Alert! Messaging system

This will reduce reliance on newspaper publications, which may be costly or ineffective if local circulation is low.

RECOMMENDATION

That Council introduces the draft bylaw with first reading.

BYLAW NO. 02/2025

A BYLAW OF THE VILLAGE OF BUENA VISTA TO PROVIDE FOR PUBLIC NOTICE REQUIREMENTS

WHEREAS, Section 128 of *The Municipalities Act*, requires a Council to adopt a bylaw setting out the minimum notice requirements, the methods of notice to be used, and the procedures for giving public notice for matters where public notice is required by the *Act*;

NOW THEREFORE, the Council of the Village of Buena Vista, in the Province of Saskatchewan, enacts as follows:

SHORT TITLE


1. This Bylaw may be cited as the *Public Notice Bylaw*.

DEFINITIONS

2. Whenever in this Bylaw the following words or terms are used, they shall, unless the context provides otherwise, be held to have the following meanings:
 - 2.1. **Affected parties** means those members of the public who are, in the opinion of the CAO, directly or uniquely affected by a matter under consideration by Council, to an extent greater than other members of the general public;
 - 2.2. **Chief Administrative Officer (CAO)** means the Administrator of the Village appointed pursuant to Section 110 of *The Municipalities Act*;
 - 2.3. **Clear days** means the number of calendar days, excluding the day of original posting, publishing or mailing, as the case may be, and excluding the day of the applicable meeting;
 - 2.4. **Council** means the Mayor and Councillors of the Village of Buena Vista that have been duly elected by *The Local Government Elections Act*;
 - 2.5. **Municipality** means the municipal corporation of the Village of Buena Vista and the area of land over which it has jurisdiction;
 - 2.6. **Person** includes a natural individual, corporation, association or partnership;
3. Terms used in this Bylaw and not defined in this section have the meanings ascribed to them as in:
 - 3.1. *The Municipalities Act*
 - 3.2. *The Planning and Development Act, 2007*; and
 - 3.3. Any other relevant provincial or federal legislation that requires the issuance of public notice.

4. MATTERS FOR WHICH NOTICE SHALL BE GIVEN

4.1. Public notice in accordance with this Bylaw shall be given before Council initially considers the following matters:

- a) permanently closing or blocking off a street, lane or walkway;
- b) disposition of municipal lands or buildings;
- c) selling or leasing land for less than fair market value and without a public offering;
- d) prohibiting or limiting the number of businesses of a particular type in an area of the municipality or specifying separation distances between businesses of a particular type;
- e) borrowing money, lending money or guaranteeing the repayment of a loan;
- f) imposing a special tax or determining the use to which excess revenue from a special tax is to be put;
- g) establishing a purchasing policy;
- h) sale or lease of mines and minerals owned by a municipality;
- i) establishing a business improvement district;
- j) setting remuneration for council or committee members and other bodies established by the council;
- k) increasing or decreasing the number of councilors on Council;
- l) appointing a wards commission and dividing the municipality into wards;
- m) amending or repealing a bylaw for which public notice was a requirement at the time the bylaw was passed;
-  n) any matter where holding a public hearing is required under *The Municipalities Act* or any other Act except where the Act contains its own public notice provisions;
- o) discussing a matter at a public meeting held as a result of a petition signed by the required number of electors;
- p) establishing, altering, or dissolving an additional service area;
- q) enacting or amending a council procedures bylaw;
- r) availability of a financial audit or management audit pursuant to subsection 140.1(11) of *The Municipalities Act*;

- s) the establishment of a tax cancellation or abatement policy;
- t) the amendment or repeal of a bylaw or resolution when the resolution or bylaw was passed as a result of a vote of the electors where at least three years have passed from the date that the bylaw or resolution was passed and a vote of the voters is not being held regarding the proposed current action;
- u) an unscheduled regular meeting of council or council committee, including a rescheduled regular meeting of council or council committee;
- v) a special meeting of council; and
- w) notification that one or more members of council or council committee intends to participate through electronic means at a regular or special meeting of council or council committee

5. NOTICE TO THE GENERAL PUBLIC AND AFFECTED PARTIES

5.1. Notice shall be given to the general public for all matters set out in subsection 4.1 (a to s) in accordance with this section:

- a) Notice of the matter shall be posted at the Municipal office at least seven (7) days prior to the meeting at which Council will initially consider the matter; and
- b) Notice shall be given by way of posting the notice:
 - At the Municipal Office;
 - On the Municipality's website;
 - On the Municipality's approved social media sites;
 - On the Municipality's broadcast communication system; and
 - On the Municipality's bulletin board.

5.2. Notice shall be given to the general public for the matter set out in subsection 4.1(t) in accordance with this section:

- a) Notice of the matter shall be posted at the Municipal Office at least twenty-one (21) days prior to the meeting at which Council will initially consider the matter; and
- b) Notice shall be given by way of posting the notice:
 - At the Municipal Office;
 - On the Municipality's website;
 - On the Municipality's approved social media sites;
 - On the Municipality's broadcast communication system; and
 - On the Municipality's bulletin board.

- 5.3. Notice shall be given to the general public for the matters set out in subsection 4.1(u to w) by posting the notice in the municipal office.
- 5.4. In addition to the general notice requirements of section 5.1, additional notice shall be given in accordance with subsection 5.5 to all affected parties when Council is initially considering the following matters:
- a) Prohibiting or limiting the number of businesses of a particular type in an area of the municipality or specifying separation distances between businesses of a particular type;
 - b) Permanently closing or blocking off a street, lane or walkway;
 - c) Permanently modifying an intersection with the use of physical barriers;
 - d) Imposing a special tax or determining the use to which excess revenue from a special tax is to be put; and
 - e) Establishing a business improvement district.
- 5.5. Additional notice of the matters listed in subsection 5.4 shall be given using either of the following methods:
- a) By mailing notice of the matter to all affected parties by ordinary mail which is to be postmarked no later than seven (7) clear days prior to the day of the Council meeting at which the matter will initially be considered; or
 - b) By leaving notice of the matter in a mail receptacle at the address of the affected party at least seven (7) clear days prior to the day of the Council meeting at which the matter will initially be considered.

6. NOTICE OF FURTHER DEALING RESPECTING A MATTER

- 6.1. The notice requirements provided for in this policy shall only be applied when Council initially considers a matter. For purposes of clarity, unless otherwise directed by Council, no notice, including notice to affected parties, will be given of any subsequent meeting of Council at which the matter will be considered.

7. DISCRETION OF COUNCIL

- 7.1. Notice requirements set forth in this policy are minimum requirements and are not intended to limit Council's discretion to provide additional notice, utilizing different or additional methods or repeating notice, as may be deemed appropriate by Council.

8. RESPONSIBILITIES OF CAO

8.1. The CAO shall be responsible to Council for ensuring compliance with this policy and may, in his/her absolute discretion:

- a) Refuse to place any item on the agenda of Council, where there has been substantive non-compliance with the notice requirements of this Policy; or
- b) Where there have been deficiencies in meeting the notice requirements provided for in this Bylaw, place any item on the agenda of Council, with a caution to members of Council that the matter should be tabled pending full compliance with the notice requirements set forth in this Policy.

9. TRANSITIONAL, REPEAL AND COMING INTO FORCE

9.1. Bylaw No. 4/06 is hereby repealed.

9.2. This Bylaw shall come into force on the day of its final passing.

Mayor

Administrator

INTRODUCED AND READ a first time this ____ day of _____, 2025.

READ a second time this ____ day of _____, 2025.

READ a third time and adopted this ____ day of _____, 2025.

MINUTES

84th REGULAR MEETING

JOINT USE COMMITTEE

Held at the Town of Regina Beach Office/Zoom

May 12, 2025 @ 4:00 P.M.

Call to Order		Meeting was called to order by Bonnie Barber at 4:00 p.m.
Attendance:	Present:	Bonnie Barber (Regina Beach Representative/Chair), Charla Sebastian (PVSD Representative), Lyle Stecyk (PVSD Representative) via Zoom, Janelle Law (South Shore Principal), Stephanie Caswell (Regina Beach Recreation Director), Bob Ballantyne (PVSD Representative) via Zoom and Tina Blahitka (Secretary/Treasurer)
	Absent:	Melissa Pollock (Village of Buena Vista)
	Guests:	
Approval of Agenda:	Law/Caswell	That the agenda be approved. Carried.
Approval of Minutes	Caswell/Sebastian	That the minutes of the 83 rd Regular Meeting held March 31, 2025 be approved Carried
<u>Pending Business:</u>		
Boot Rack	Action: Ballantyne	In progress. Bob will look into other locations for a boot rack. Tabled until the September 2025 meeting.
Triple Sink Installation	Discussion: Committee Action: Ballantyne	Bob to get a couple of quotes in the next few weeks. If required Bob can meet them onsite to go over location of the installation, etc.
Moving Joint Use Garbage Can	Caswell	Stephanie reported that the moving of the garbage can has been completed.
Joint Use Agreement	Discussion: Committee Action: Stecyk	Janelle and Stephanie reported back to the committee their findings/recommendations within the current agreement. The committee had discussions on the recommendations provided and concluded with the following recommendations: - Lyle will check with the PVSD Finance department to check if liability insurance is provided by any others.

Action: Law/Caswell

- It was decided that going forward Joint Use will fill out the school's application form on a yearly basis to ensure liability coverage when using areas not included in the current agreement such as the outside field.

Action: Caswell

- Stephanie will also share the Special Events form the Town of Regina Beach uses with Janelle.

- Stephanie will update the agreement with the below amendments:

- Add Room 107 to the agreement and update PVSD insurance requirements.

-The committee to resume further discussions and review/approve amendments made to the agreement at the September 2025 meeting.

New Business:

Broken Tables and Chairs

Discussion: Caswell

Stephanie reported that as of the last rental there are 4 tables and 2 chairs that are broken.

Action: Caswell/Barber

Stephanie will reach out to the Lions via letter to see if they would be interested in contributing by doing any repairs or replacements. Or if they are ok with any disposal of tables and chairs. Bonnie has agreed to present at a Lions meeting if needed.

Stephanie to provide an update at the next scheduled meeting in September.

History of Joint Use
Committee

Discussion: Committee
Action: Caswell/Barber

A discussion was held regarding the history of the committee. Bonnie will reach out to past committee members with accurate information on the history. Stephanie will give Bonnie a list of questions needed for the history.

Retirement

Announcement

This meeting will be Lyle Stecyk's last Joint Use meeting. Best wishes were given to Lyle on his retirement. A replacement for the committee was not known at this time.

Next Meeting

The next meeting was set for September 22, 2025 at 4:00 pm at the Town of Regina Beach office.

Adjournment: 4:56 p.m.

Law

That the meeting be adjourned.

Carried

Chair Person

Secretary

South Shore First Responders Board Meeting Minutes

Wednesday, April 23, 2025, 7 pm at the Fire Hall

In Attendance: Kathy Burnett, Shelley Brodziak, Betty Deck, Diana Osiowy, Jerzy Simmons, Wayne Romphf

Absent: Dr. Kathy Ferguson, Janet Brodziak

Called to Order: 7 pm.

Minutes of the Last Meeting: Adopted.

Old Business:

Honorarium Rates: for active First Responders were reviewed: a flat rate (\$75 annually) and a per-call rate (\$25) are provided through gift cards to Papa Geordies. These rates remain unchanged for 2025.

Meeting Days: Wednesdays, July 23 and October 22, 2025, January 28 and April 22, 2026.

Hot Dog Fundraiser: will be held again this year at Papa Geordies in cooperation with the Volunteer Fire Department. Last year's event successfully engaged the public. The interactive displays were a hit with the community, and the kids enjoyed learning CPR. Shelley Brodziak has confirmed that the event will be on August 9, 2025.

Logo: In November, Shelley Brodziak received the final logo proofs and quote and then forwarded them to all members via text and email. Items (hoodies, t-shirts, hats, a banner, and decals) totalled \$1,447.78.

Janet Brodziak moved via email to accept the request from Shelley Brodziak to approve the logo, and the items she wishes to purchase with the logo, for a total of \$1,447.78.

Betty Deck seconded via email

Carried via email and text

Kathy Burnett moved that clothing items only be for First Responders, and a Community Communication/Education Plan for a newsletter will be developed.

Wayne Romphf seconded

Carried

LUCAS: We will leave the operation of this equipment to EMS.

Training Equipment: Nothing currently needed.

Laundry Equipment: The Groves Extractor has been received and is being installed.

Betty Deck moved that the final amount paid for the equipment be confirmed with the Town CAO and payment issued for 50% of the total of \$9,805.74 or a lesser amount, as we do not pay the GST portion.

Shelley Brodziak Second

Carried

Wayne Romphf confirmed that the total paid by the town was \$9,761.54. Payment of \$4,880.77 will be issued to the Town of Regina Beach.

New Business:

Treasurer's Report: Janet Brodziak could not attend the meeting but provided an update via email. The Income tax and GST returns for 2024 are completed. Included via email are the Treasurer's Report for 2024 and 2025, and a blank budget to work on.
See attached reports.

Coordinator's Report: Shelley Brodziak provided an update. No members attended the conference this year. One responder resigned due to insufficient EMS support. Call-out reports were provided.

EMS provided Narcan injection kits and a full suite of bag-valve masks. EMS training has been completed, and First Responders are certified to use this equipment.

2025 is a recertification year for all First Responders, regardless of last certification date; most will be done in October. Quarterly practices and meetings continue. We are pending an in-house trainer this year.

Shelley Brodziak will do Basic Life Support Recertification and Oxygen Support with Narcan Injection with the Fire Department this year, and Respiratory Fit Testing in 2026. We will continue to source options for Narcan Nasal Spray and training, which EMS does not supply.

Vehicle-extrication training will take place on April 30 with the Fire Department; bus-extrication training is scheduled for June 13–15. Volunteers are needed.

The annual first-aid course is planned for September or October.

Responders received provincial correspondence regarding patient-abandonment protocols on prolonged scenes. Shelley Brodziak will seek clarification and respond to the concerns of First Responders, including lengthy wait times and mental health supports for First Responders.

Next Meeting: Wednesday, July 23, 2025, at 7 pm, Regina Beach Fire Hall.

Adjourned: 8:49 pm.

Attached Reports: Treasurers Report Jan1 , 2024 - Dec 31, 2024
Treasurers Report Jan1 , 2025
budget 2025
MFR call report April 2025

South Shore First Responders 2025

Treasurers Report

Balance as of January 1, 2025

\$ 25,361.77

Income

Kinoookimaw

Buena Vista

Lumsden Beach

Town of Regina Beach

RM Lumsden 189

\$

Expenses

09-Jan Insurance

\$ 1,414.40

09-Jan BLS Training inv 29321

\$ 33.30

09-Jan Cash on hand

\$ 100.00

01-Mar Training Reimbursement

\$ 170.00

RM Grant	\$	1,000.00
AED	\$	(2,503.10)
Remainder	\$	(1,503.10)

Lions Donation	\$	5,000.00
Comp, TV,		
Printer	\$	(1,660.87)
Remainder	\$	3,339.13

Total Expenses to date

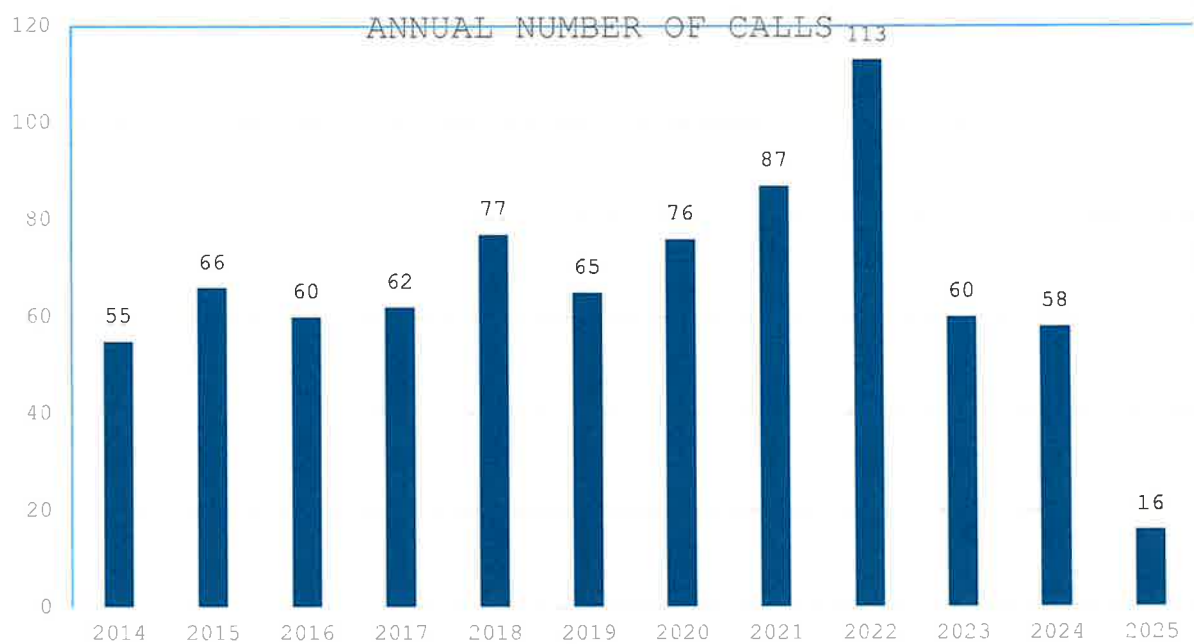
\$ 1,717.70

Balance as at December 31, 2024

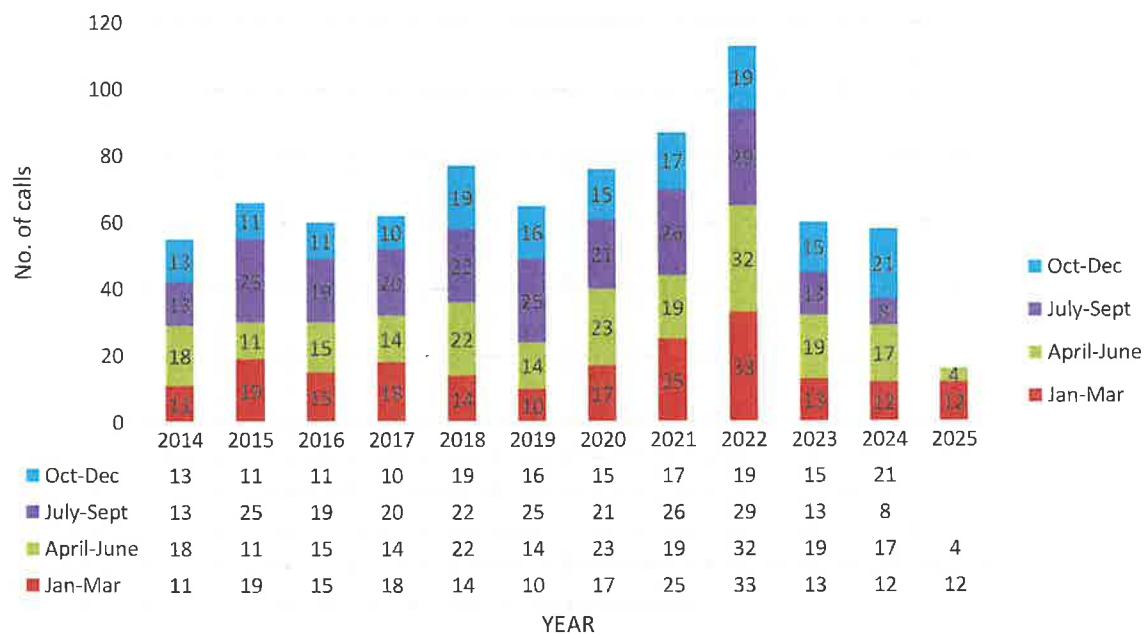
\$ 23,644.07

see budget for
projected
expenses

Projected balance after budgeted expenses



Number of calls by Quarter



120

Calls by Communities

100

80

60

40

20

0

2014

2015

2016

2017

2018

2019

2020

2021

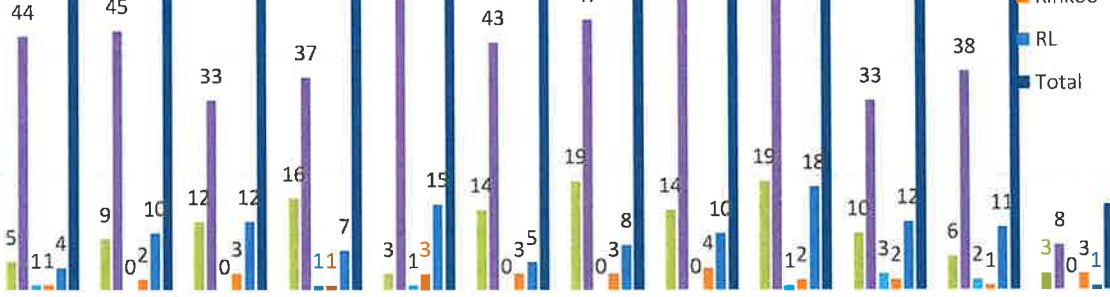
2022

2023

2024

2025

- BV
- RB
- LB
- Kinkoo
- RL
- Total



South Shore First Responders 2024

Treasurers Report

Balance as of January 1, 2024

\$ 23,481.80

Income

Kinookimaw	\$	726.00	
Buena Vista	\$	2,196.00	
Lumsden Beach	\$	261.00	
Town of Regina Beach	\$	5,520.00	
RM Lumsden 189	\$	345.00	
21-Aug Papa Geordies fundraiser	\$	985.50	
21-Aug Papa Geordies Cash Donations	\$	343.00	
21-Aug RM Lumsden 189 Grant	\$	1,000.00	AED for Fire truck
27-Sep Lions Donation	\$	5,000.00	

\$ 16,376.50

Expenses

			RM Grant	\$ 1,000.00
			AED	\$(2,503.10)
			Remainder	\$(1,503.10)
02-Jan SUMA Insurance for 2024	\$	1,414.40		
03-Jan Conference	\$	488.73		
03-Jan Conference	\$	579.73		
13-Mar AED Advantage	\$	179.55		
13-Mar Glucose strips	\$	89.99		
06-Apr Hardware batteries	\$	58.63		
22-Apr J&T First Aid Consulting BLS training	\$	133.20	Lions Donation	\$ 5,000.00
			Comp, TV,	
22-Jul AED Advantage	AED for Fire truck kit	\$ 2,503.10	Printer	\$(1,660.87)
20-Aug Computer, TV,Printer	Training	\$ 1,660.87	Remainder	\$ 3,339.13
25-Oct First Aid Course Rental		\$ 225.00		
02-Nov Certify 6 Responders FA Course		\$ 527.25		
02-Nov Water juice & snacks FA Course		\$ 55.77		
02-Nov Printer ink		\$ 72.14		
07-Nov Emergency Blankets		\$ 11.66		
07-Nov EPI pens & masks		\$ 336.56		
28-Nov Honourarium Coordinator		\$ 2,000.00		
28-Nov Honourarium Responder		\$ 2,025.00		
28-Nov RB Fire hot dog sale		\$ 492.75		
28-Nov Teaching FA Course		\$ 150.00		
15-Dec T-shirts, hoodies & hats		\$ 1,062.28		
15-Dec Logo Inv # 168355		\$ 429.92		

Total Expenses to date

\$ 14,496.53

see budget
for
projected
expenses

Balance as at December 31, 2024

\$ 25,361.77

Projected balance after budgeted expenses

\$ 12,250.10

South Shore First Responder Inc. Budget 2025

This is a tentative budget subject to change as time and populations change

This is a working document that **MAY** change with every meeting.

Revised July 2023

Income

Regina Beach 1840 units@ 3	5520
Buena Vista 732 units @3	2196
Kinnokimaw 242 units @3	726
Lumsden Beach 87 units @ 3	261
RM Lumsden 189 115 units @3	345

9048 Total

Expences

Maintenance	\$	4,000.00
Insurance	\$	1,500.00
Saving 1000\$ year for AED replacement	\$	6,000.00
Honourarium Responders 25\$	\$	2,000.00
Honourarium For Co-ordinator	\$	2,000.00
Training & Books	\$	1,000.00
Community Training and info nights	\$	3,000.00
Equipment & Misc	\$	500.00
Petty Cash Co-ordinator		
Petty Cash Treasurer		
*Gifts and Donations	\$	1,000.00
Office Expense	\$	200.00
Total Projected Expences	\$	21,200.00

Balance at January 1, 2025 \$ **23,644.07**

Projected Expenc \$ 21,200.00

Balance after projected and paid exper \$ **2,444.07**



Regional Bylaw Services

TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA

WEEKLY REPORT 2025-05-07

1200 Highwood Ave. – Upon inspection, the shed remains stored in the front lot. I issued warning 004e for service by regular mail and re-inspection May 28/25.

Note to Office: *Please include a copy of section 7.4, Zoning Bylaw 7-16.*

738 Grand Ave. – The branches purportedly for the rustic fence have been piled neatly in the front yard out of site. The utility trailer with branches is now tarped. Close file.

55 Valley View Cres. – I observed an RV trailer in the RoW, with slide-outs extended (photo). I issued warning 005e for service by regular mail and re-inspection May 24/25.

Bob Gourlay – Bylaw Officer - Regional Bylaw Services



Regional Bylaw Services

TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA

WEEKLY REPORT 2025-05-14

55 Valley View Cres. – Upon inspection, the RV trailer has been removed. The office informed me that the occupant of the RV has moved or is in the process. I did observe a mattress in the driveway, along with a golf cart and dune buggy frame with engine on the RoW (photos on file). I expect these will be removed in short order. No action taken at this time. Keep file open.

160 Lakeview Ave. – I have not had any further reports of nuisance barking at the property. Close file.

1248 Highwood Ave. - The owner has moved and the OTR has elapsed. Close file.

Bob Gourlay – Bylaw Officer - Regional Bylaw Services



Wascana & Upper Qu'Appelle Watersheds Association Taking Responsibility, Inc.

May 16, 2025

Re: End of the Road for WUQWATR

Greetings!

For almost 20 years, the Wascana & Upper Qu'Appelle Watersheds Association Taking Responsibility, Inc. (WUQWATR) has delivered meaningful programming and broad-scope advice for sustainable watershed management. However, the WUQWATR Board of Directors has made the decision to discontinue operation as a nonprofit organization, as many of the programs we initially provided are now part of a suite of services offered by other organizations and funding sources have dried up. This process will occur later in the year as items are addressed to discontinue operations.

The focus has been on proactive watershed stewardship across one of the largest and most populated areas of Saskatchewan with boundaries that extend from Humboldt in the north, Tyvan to the south, Central Butte to the west and Balgonie to the east. This area includes 109 communities and covers 23,443 square kilometers! Our members included rural and urban municipalities, resort villages, industry, conservation and development associations, towns and cities, and many individual residents.

The purpose of this letter is to share with you the news of discontinuing WUQWATR operations. The WUQWATR ALUS program is being transitioned to the Saskatchewan Association of Watersheds (SAW). WUQWATR will announce when and where the Member Special Meeting will be held to officially cease the WUQWATR operations. We are researching methods to encourage funding support of watershed stewardship projects within our watersheds. More information will follow at a later date.

This letter is being sent to WUQWATR members as well as elected provincial and federal politicians, whose electoral constituencies are within our watersheds. The WUQWATR Board of Directors is proud of what we have accomplished but unanimously agree future efforts will not be sustainable. Unfortunately, WUQWATR is now at the end of our stream.

This has been a difficult decision, but we want to thank you for your participation and support over the years. It has made a significant difference and is appreciated.

Sincerely,

David Sloan
Chair, WUQWATR Board of Directors