

## **AGENDA**

### **REGULAR COUNCIL MEETING OF THE VILLAGE OF LONGVIEW In the Province of Alberta, held on Tuesday April 25, 2023 In Longview Council Chambers at 5:30 p.m.**

#### **1.0 CALL TO ORDER**

#### **2.0 AGENDA**

#### **3.0 DELEGATION**

#### **4.0 CORRESPONDENCE FROM RESIDENTS**

*Correspondence to Council may be published in the agenda package. The correspondence may have the name of the person(s) that send the correspondence, as well as the comments and opinions of the submitter included for public interest.*

#### **5.0 MINUTES**

5.1 Minutes of the Regular Council meeting and MPC meeting, April 5, 2023.

#### **6.0 ACTION ITEM LIST**

6.1 CAO Report of Action items.

#### **7.0 REPORTS**

7.1 CAO Report, to April 20, 2023.

7.2 March 2023 Public Works Report.

7.3 March 2023 PO Report.

7.4 Council Reports, March 2023.

#### **8.0 FINANCIAL REPORTING**

8.1 March 2023 Bank Reconciliation.

8.2 March 2023 Accounts Payable Cheque Register.

8.3 March 2023 YTD Budget to Actual Revenue and Expenses.

#### **9.0 QUESTION PERIOD**

*An opportunity for the public to ask a question about something on the current agenda.*

#### **10.0 BYLAWS**

#### **11.0 BUSINESS**

11.1 Audited Financials presentation, 2022.

11.2 Little New York Daze (LNYD) –RFD.

#### **12.0 CORRESPONDENCE from STAKEHOLDERS and CAO supplementary information**

#### **13.0 CLOSE MEETING**

*FOIP Section \_\_\_\_\_. Section 197(2) of the Municipal Government Act specifies that a council may close all or part of a meeting to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of FOIPP. No bylaw or resolution can be passed at an in-camera meeting except a resolution to revert to the council meeting in public or to recess.*

#### **14.0 ADJOURNMENT**

MINUTES OF THE MUNICIPAL PLANNING COMMISSION MEETING  
OF THE VILLAGE OF LONGVIEW

In the Province of Alberta, held on Wednesday, April 5 2023  
Held in Longview Council Chambers at 5:15 p.m.

**PRESENT**

Mayor Klassen  
Deputy Mayor Lyons  
Councillor Penner

**PUBLIC IN  
ATTENDANCE**

Chief Administrative Officer Roy Tutschek  
2 public in attendance

**CALL TO ORDER**

Mayor Klassen called the Meeting to order at 5:18 p.m.

**AGENDA**

Resolution 001-23

**MOVED** by Mayor Klassen that the agenda be accepted as presented.  
**CARRIED**

**BUSINESS**

**3.1 Resident request  
to move a  
Greenhouse to the  
front yard.**

Resolution 002-23

**MOVED** by Councillor Penner that we deny the request to move the  
Greenhouse to front yard for the residence in question.

**CARRIED**

**ADJOURNMENT**

Resolution 003-23

**MOVED** by Deputy Lyons to adjourn the meeting at 5:29 p.m.

**CARRIED**

MINUTES OF THE MUNICIPAL PLANNING COMMISSION MEETING  
OF THE VILLAGE OF LONGVIEW  
In the Province of Alberta, held on Wednesday, April 5 2023  
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Mayor

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CAO

UNAPPROVED

MINUTES OF THE REGULAR MEETING  
OF THE COUNCIL OF THE VILLAGE OF LONGVIEW  
In the Province of Alberta, held on Wednesday, April 5 2023  
Held in Longview Council Chambers at 5:30 p.m.

**PRESENT**

Mayor Klassen  
Deputy Mayor Lyons  
Councillor Penner

**PUBLIC IN ATTENDANCE**

Chief Administrative Officer Roy Tutschek  
2 public in attendance

**CALL TO ORDER**

Mayor Klassen called the Meeting to order at 5:30 p.m.

**AGENDA**

Resolution 060-23

**MOVED** by Deputy Mayor Lyons that the agenda be accepted as amended. Add, New Business 11.4, Strawberry Tea, New Business 11.5 Location to place memorial in Legacy Garden and closed meeting under FOIP Section 17(4)(a).

**CARRIED**

**DELEGATIONS**

**None.**

**CORRESPONDENCE FROM RESIDENT**

**None.**

**MINUTES OF PREVIOUS MEETINGS**

Resolution 061-23

**MOVED** by Mayor Klassen that Minutes of the Regular Council Meeting March 21, 2023 be accepted as presented.

**CARRIED**

**ACTION ITEMS**

CAO presented Action Items as at March 31, 2023.

**REPORTS**

*CAO Report*

CAO Tutschek summarized the CAO report submitted to Council.

*Public Works Report*

Available later in April.

*Peace Officer Report*

Available later April.

*Council Reports*

As presented, March 2023 reports.

Mayor Klassen

- In May 6, 2023, still looking for 14 helpers

MINUTES OF THE REGULAR MEETING  
OF THE COUNCIL OF THE VILLAGE OF LONGVIEW  
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- Queen Elizabeth, 70<sup>th</sup> Anniversary Platinum Jubilee Medal awarded to Mayor Klassen. Nominated by fellow Albertans for Contributions to the Community.

Deputy Mayor Lyons:

- Recreation Board Camp kitchen decision, expectation year round access to everyone, currently Camp kitchen locked. Recreation Board not at fault, since previous CAO email indicated the Village of Longview taking over the project. Working on terms of use. Unanimous vote to donate \$11,250 (with conditions to be met). Apology in newsletter?

Lisa

- TC Energy Open House, Midwest Pipelines is the contracting company, Pipeline north of Turner Valley, will be a rolling crew.
  1. Longview pipeline starts at Bar U then south to Sylvia's house, peak numbers late June-Sept, less than 100 campers?
  2. 460 peak number workers.
  3. Trying to arrange multiple passenger vehicle. Will be driving through the Village.
  4. HQ Turner Valley.
  5. Crews need to stay in motels, hotels, Municipal campgrounds, Workers to not park on public land.
  6. Black Diamond and Turner Valley no room for campers.
  7. Admin restart looking at procedures to obtain alternative locations, because Crescent Point is still completing Campground reclamation. Campers will have to provide for their own potable water, quiet electricity and waste disposal.
  8. Advising Village Business owners, potential ramp up of volumes.
  9. Will be employment opportunities, fencing, flagwork, contractors also – Midwest Pipelines is the hiring arm, First Nations first priority, second the Village of Longview type of local municipalities.
  10. Funding can be applied for – safety, environment, communication.
  11. Heavy earth moving equipment available.
- Longview School Council meeting

MINUTES OF THE REGULAR MEETING  
OF THE COUNCIL OF THE VILLAGE OF LONGVIEW  
In the Province of Alberta, held on Wednesday, April 5 2023  
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1. Cleanup Village area, school grounds and ditches, May 15, 2023, coordinate with our Village clean up, Principal of School has a supportive and team approach.
2. EDC meeting 6:30 pm, April 11, 2023 in Council Chambers.

Resolution 062-23

**MOVED** by Councillor Penner that the reports be accepted as presented. **CARRIED**

**FINANCIAL  
REPORTS**

Bank Reconciliation, available later April.

Accounts Payable Cheque Register, available later April.

YTD Revenue and Expense report, available later April.

Resolution 063-23

**MOVED** by Mayor Klassen that the Financial Reports will presented at next Regularly scheduled Council meeting, third week or later in April 2023.

**CARRIED**

**QUESTION PERIOD**

Ivor McCorquindale, expressed commendations to the Mayor receiving a Commitment to Community medal, post in newsletter?

Upset was expressed with a previous Council topic and process. The Mayor acknowledged hearing the comments and responded briefly on the previous topic, closing the discussion.

**BYLAWS**

**None.**

**BUSINESS**  
**11.1 LNYD funding  
and Peace Officer  
parade coverage  
costs**

Resolution 064-23

**MOVED** by Councillor Penner table LNYD decisions until more information is available.

**CARRIED**

**11.2 Auditor  
presentation April  
25, 2023**

Resolution 065-23

**MOVED** by Deputy Mayor Lyons that the auditors present the 2022 Audited Financial Statements at a Special Council meeting 5:30 pm April 25, 2023.

**CARRIED**

MINUTES OF THE REGULAR MEETING  
OF THE COUNCIL OF THE VILLAGE OF LONGVIEW  
In the Province of Alberta, held on Wednesday, April 5 2023  
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**11.3 MPE meeting date**

Council advised CAO dates available to meet with MPE, May 23, 26 at 5:30 pm, Council Chambers.

**11.4 Strawberry T, funding request**  
Resolution 066-23

**MOVED** by Deputy Mayor Lyons to donate \$250 to Longview Seniors Strawberry Tea.

**11.5 Location to place memorial in Legacy Garden**

Council advised CAO to request Adelita Tyson Bell contact CAO to arrange an in-person discussion about memorial location in the garden.

**CORRESPONDENCE**

A letter was received from resident regarding topics of previous council meetings.

**CLOSED MEETING**  
Resolution 067-23

**MOVED** by Councillor Penner to close the meeting at 7:17 pm under FOIP Section 17(4)(a) personal medical information.

**CARRIED**

**Come out of Closed Meeting**  
Resolution 068-23

**MOVED** by Deputy Mayor Lyons to come out of the closed meeting at 7:43 pm.

**CARRIED**

No residents waiting to re-enter meeting.

Resolution 069-23

**MOVED** by Mayor Klassen that as per the Employee Leave policy section 2.1.b, CAO Tutschek is approved for 16 days sick leave, returning to work May 10, 2023.

**ADJOURNMENT**  
Resolution 070-23

**MOVED** by Councillor Penner to adjourn the meeting at 7:46 p.m.

**CARRIED**

MINUTES OF THE REGULAR MEETING  
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UNAPPROVED



NO	ACTION DESCRIPTION	OWNER	DATE ASSIGNED	DATE DUE	STATUS
1	Annexation lagoon quarter	1	February 15, 2022		<p>Council and CAO are finalizing next steps. First priority is Easement Access ROW discussions.</p> <p>Focus right now is 2023 audit and budget.</p>
2	Meet with Easement Access impacted businesses	Council and CAO	December 6, 2022		<p>Council meet with one business owner. Healthy exchange of a lot of information. CAO and Council are following up.</p>
3	MAPP gap documents	CAO	September 6, 2022		<p>CAO has been in contact and working towards May 31, 2023.</p> <p>Focus is Budget right now.</p>
	Reach Out to Eden Valley to discuss				<p>CAO emailed Feb 16, 2023, follow up.</p>

3	Truth & Reconciliation and Traditional lands	CAO	October 3, 2022		Efforts have been made with emails and phone calls also into Morley to encourage meetings with the Village of Longview. Will need to wait now.
4	Find # 140 Fortis Contract - for Kirk D	CAO	December 20 2022		Dale H. has also looked. Not able so far to locate. CAO sent Kirk followup letter.
5	Reimbursement submission to CCRF	CAO	March 15,2023		done. Currently we still are top of the list for payment thanks to Gislaïne at CCRF, possibly April 28, 2023
6	2023 Budget	CAO	January 1, 2023		In progress. Working on draft detail Property Tax numbers.
7	Council to have letters to school kids drafted by February 21, 2023, tours in April skate board park, presentations discuss governance in school class May, June, Ivor will help	Council	February 7, 2023		Meetings at school and outside tours upcoming.
8	Community Hall policies, Animal control bylaw	CAO and Municipal Clerk	February 7, 2023		In progress
9	Council Strategic Planning Retreat	Council/CAO	February 3, 2023		Done. Leadership priorities were identified and strategies will be put in place to try best serve in the interests of the residents of the Village. Finalize documentation to V drive online files.
10	Proposal writing	Rose and CAO	February 1, 2023		CAO will reach out Grant Match. If any specific application needed they will be directed to Margaret.

11	Property Tax Assesments have been updated.	CAO/Municipal Clerk	February 1, 2023		Property Tax balancing done.CAO work on detail tax calculations - driven by 2023 budget.
12	Revisit Village website, revise, update	CAO	February 1, 2023		CAO will have a hands on review access of current website, then determine if he is able to evolve the website, otherwise will seek best option IT help. Budget is the focus right now.

### **7.1 CAO April 25, 2023 Report, as at April 20, 2023**

1. CCRF approximately \$197k Cookhouse/Campground reimbursement deposit expected April 28, 2023.
2. CAO attended EDC meeting. Great enthusiasm from EDC.
3. CAO participated in Land Development training. Great information transferred.
4. Water draws externally are being managed.
5. FCSS report in progress – for April 30, 2023.
6. Tax assessments balanced to Accounting software. COA did first cut Property Tax detail calculations.
7. Budget 2023 in final stages, Audited Financials 2022 are in now.
8. Admin working with LNYD team.

Mar 1  
Daily routine, Snow removal.

Mar 2  
Daily routine, Snow removal, Check over truck and dump trailer, Meet with contractor for sewer service replacement.

Mar 3  
Daily routine, Garbage pick-up, Meet with Contractor and over see sewer service replacment in Mountain Veiw Pl.

Mar 4  
Dump run For Fridays garbage pick-up and pick-up fuel in HR.

Mar 6  
Daily routine, Snow removal, Pick-up garbage at Community Hall.

Mar 7  
Daily routine, Snow removal, Supply Eden Valley with water, Addmin.

Mar 8  
Daily routine, Snow removal, Supply Eden Valley with water, Misc small jobs around shop, shut off CC on Morrison RD.

Mar 9  
Daily routine, Snow removal, Meet with Mechanic and check over Kubota tractor for HST repair and move kubota to mechanic's shop, Check over truck and dump trailer.

Mar 10  
Daily routine, Garbage pick-up, Pick-up fuel and parts in HR.

Mar 13  
Daily routine, Snow removal.

Mar 14  
Daily routine, Snow removal.

Mar 15  
Daily routine, Snow removal, Pick-up sand/salt mix from Voilker Steven, Sand intersections.

Ford 570 Km

Skid steer 4 Hrs

*Austin  
Cannan*

Mar 16  
Daily routine, Sand intersections, Admin, Pick-up Kubota, Check over truck and dump trailer.

Mar 17  
Daily routine, Garbage pick-up, Sand intersections, Pick-up fuel in HR.

Mar 20  
Daily routine, Pick-up garbage at Community Hall, Put winter cab and tires on Kubota and check over snow blower, Snow removal.

Mar 21  
Daily routine, Snow removal.

Mar 22  
Daily routine, Snow removal, Sand intersections.

Mar 23  
Daily routine, Meet with FHC about alley way water drainage, Meet with superior safety codes at Camp Kitchen, Set-up pump and pump out shop yard, Check over truck and dump trailer.

Mar 24  
Daily routine, Garbage pick-up, Bulk water system down trouble shoot problem call IT, Pick-up fuel in HR, Call out for alarm at info center after hours.

Mar 25  
Call out, meet with Tec at community hall to repair electronic sign board.

Mar 27  
Daily routine, snow removal.

Mar 28  
Daily routine, Meet with Fuel Point system Tec and trouble Bulk water system problem, Pick-up supplies in HR.

Mar 29  
Sewer main flushing.

Mar 30  
Daily routine, Supply Eden Valley with water, Meet with Fuel Point system Tec and repair bulk water system, Check over truck and dump trailer.

Mar 31  
Daily routine, Garbage pick-up, Pick-up fuel and supplies in HR.

Dodge 108 km

Ford 421 km

Skid steer 7 hrs

Kubota 5 hrs

*Justin  
Cannata*

## Village of Longview Peace Officer Contracted Services Report

### Traffic Ticket Issuance Summary

Month	# Shifts	Total # hours	# Tickets Issued	Total Amount of Tickets Issued	Village of Longview 60% Revenue portion	Ticket category										
						1	2	3	4	5	6	7	8	9	10	11
January	14	56	23	\$5,913.00	\$3,547.80	20	0	1	2	0	0	0	0	0	0	0
February	15	60	24	\$10,089.00	\$6,053.40	18	0	3	2	2	1	0	0	0	0	0
March	19	76	26	\$7,702.00	\$4,621.20	15	0	1	10	3	0	0	1	1	1	1
April					\$0.00											
May					\$0.00											
June					\$0.00											
July					\$0.00											
August					\$0.00											
September					\$0.00											
October					\$0.00											
November					\$0.00											
December					\$0.00											
	<b>48</b>	<b>192</b>	<b>73</b>	<b>\$23,704.00</b>	<b>\$14,222.40</b>	<b>53</b>	<b>0</b>	<b>5</b>	<b>14</b>	<b>5</b>	<b>1</b>	<b>7</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>1</b>

- 1 115 (2) (P) Speeding
- 2 115.1 (1) (B) Cellphone while operating
- 3 52(1) (A) Operate/Drive MV W/O registration
- 4 57 Fail To Obey Traffic Control Device
- 5 Mandatory Court Summons
- 6 54 (1) (A) No Insurance
- 7 Other

CPO Monthly Invoice Total	Village of longview Net Profit	Highest Rcorded Speed
\$3,976.00	-\$428.20	98Km/hr 50km Zone
\$4,260.00	\$1,793.40	107Km/hr 50km Zone
\$5,396.00	-\$774.80	92Km/hr 30km Zone
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
<b>\$13,632.00</b>	\$590.40	



**VILLAGE OF LONGVIEW  
BANK RECONCILIATION  
March 31, 2023**

**General Ledger ATB**

Balance at	General account	\$905,563.64	
	RecBoard account	\$29,824.03	
	Light Up account	\$4,677.82	
	Memorial Garden account	\$7,450.52	
	Total Bank in GL		\$947,516.01
	charges outstanding in GL		
	deposit outstanding in GL	\$ 24.62	\$ 24.62
<b>Adjusted Balance</b>	<b>March 31, 2023</b>		<b><u>\$947,540.63</u></b>

**ATB General Bank Account**

Balance	March 31, 2023		<u>\$971,497.87</u>
Less:	Outstanding Cheques	(\$23,957.24)	
Plus:	Outstanding Deposit in Bank		(\$23,957.24)
<b>Balance at</b>	<b>March 31, 2023</b>		<b><u>\$947,540.63</u></b>
<b>difference</b>			<b>\$0.00</b>

	<b>Total on Deposit</b>		<b><u>\$947,540.63</u></b>
Less:	MSI Grant	\$109,642.61	
	CCBF Grant (FGTF)	\$1,301.00	

				bill credits
			\$47,787.34	2022
2. see below	Solar Project - Net Zero	(\$94,615.20)	\$1,388.93	2023
	Campground Servicing	(\$261,404.44)		submitted to CCRF
	Covid Most Grant	\$4,580.09		for jersey berriers
1. see below	FCSS Covid 19 (community)	\$557.42		3 months remaining
3. see below	Reserves	\$585,001.01		
	held for rec board	\$29,824.03		
	held for lightup	\$4,677.82		
	held for memorial garden	\$7,450.52		
	<b>Restricted Funds</b>		<b><u>\$387,014.86</u></b>	
	<b>Balance for Operations</b>		<b><u>\$560,525.77</u></b>	

- 1 CSS Covid 19 (community) will be spent over the next few years to pay for Telus hubs that can be used by residents. Cost app. \$188/m
- 2 Non grant portion of net zero project will be recouped over time with generation credits on our electrical bill. The total non grant portion was \$143,791.47
- 3 reserves include \$2950 FCSS surplus recovery



# Village of Longview

## Cheque Listing For Council

Cheque			Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date	Vendor Name				
70	2023-03-14	AMSC Insurance Services Ltd.	1830-2023-03 2023vfris-86 42076	PAYMENT MARCH BENEFITS COUNCIL/VOLUNTEER PREMIUM 2023 PREMIUM	1,144.34 364.00 14,245.00	15,753.34
71	2023-03-14	ATB Financial Mastercard	20230306	PAYMENT RE MARCH 6 STATEMENT	2,361.72	2,361.72
72	2023-03-14	Christ the Redeemer Catholic School Division	00226	PAYMENT Q1 REQUISITION	875.85	875.85
73	2023-03-14	Contain-A-Way Services	267459	PAYMENT FEB GARBAGE	200.78	200.78
74	2023-03-14	Eastlink	19675492 19712049	PAYMENT RE MARCH 3 STATEMENT RE MARCH 10 STATEMENT	31.50 162.70	194.20
75	2023-03-14	Foothills Regional Service Commission	00030193	PAYMENT FEBRUARY GARBAGE	340.00	340.00
76	2023-03-14	Superior Safety Codes Inc	19928	PAYMENT JANUARY PERMIT FEES	102.82	102.82
77	2023-03-14	Telus Mobility	4645788221	PAYMENT RE FEBRUARY STATEMENT	177.29	177.29
78	2023-03-16	Alberta Municipal Services Corporation	23-1047222	PAYMENT RE MARCH 7 STATEMENT	1,910.10	1,910.10
79	2023-03-16	Caumartin, Justin	20230315	PAYMENT RE MARCH 15 VOUCHER	65.00	65.00
80	2023-03-16	Folkard, June	20230315	PAYMENT RE MARCH 15 VOUCHER	65.00	65.00
81	2023-03-16	Majchrowski, Nicki	20230316	PAYMENT RE MARCH16 VOUCHER	650.00	650.00
82	2023-03-28	government of Alberta	1800033485	PAYMENT 2022-23 POLICY FUNDING MODEL	12,020.00	12,020.00
83	2023-03-28	Longview Fas Gas	20230228	PAYMENT FEB FUEL	142.02	142.02
84	2023-03-28	Matrix Solutions Inc.	277012	PAYMENT FEBRUARY WATER TESTING	693.00	693.00
85	2023-03-28	R&R Fencing, 2239751 Alberta Ltd.	557	PAYMENT REPAIR SEWER LINE 404 MOUNTAIN	11,037.00	11,037.00
86	2023-03-28	Telus Communications	20230320	PAYMENT RE MARCH 20 STATEMENT	282.94	282.94
87	2023-03-28	Telus Mobility	20230314	PAYMENT RE MARCH 14 STATEMENT	188.00	188.00
88	2023-03-28	Tractorland (High River)	p0549602	PAYMENT KUBOTA OIL CHANGE	65.22	65.22
89	2023-03-28	Wight, David	612912	PAYMENT KUBOTA REPAIRS	630.00	630.00

**Total 47,754.28**

\*\*\* End of Report \*\*\*



# Village of Longview

## YTD Council Summary March

General Ledger	Description	2022 YTD Actual	December 2023 Actual	2023 YTD Actual	2023 Budget	2023 Budget Remaining \$	2023 Budget Remaining %
	TOTAL General Revenue	(639,199.92)	0.00	(36,273.88)	0.00	36,273.88	0.00
	TOTAL Legislative Revenue	(1,523.68)	0.00	0.00	0.00	0.00	0.00
	TOTAL Administrative Revenue	(33,284.73)	0.00	(5,304.86)	0.00	5,304.86	0.00
	TOTAL Protective Services Reve	(31,014.00)	0.00	(8,599.00)	0.00	8,599.00	0.00
	TOTAL Emergency Services Reven	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL Public Works Revenue	(450.00)	0.00	0.00	0.00	0.00	0.00
	TOTAL Roads & Street Lights Re	(19,063.47)	0.00	(3,344.00)	0.00	3,344.00	0.00
	TOTAL Water Services Revenue	(154,021.75)	0.00	(78,020.88)	0.00	78,020.88	0.00
	TOTAL Wastewater Services Reve	(80,716.43)	0.00	(6,015.45)	0.00	6,015.45	0.00
	TOTAL Solid Waste Services Rev	(19,555.59)	0.00	(3,304.00)	0.00	3,304.00	0.00
	TOTAL FCSS Revenue	(9,635.13)	0.00	(2,457.50)	0.00	2,457.50	0.00
	TOTAL Plan & Dev Revenue	(20,563.60)	0.00	(488.20)	0.00	488.20	0.00
	TOTAL Parks / Rec Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL Camp Info Centre Revenue	(2,878.21)	0.00	(40.00)	0.00	40.00	0.00
	TOTAL Community Hall Revenue	(6,949.75)	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE	(1,018,856.26)	0.00	(143,847.77)	0.00	143,847.77	0.00
	TOTAL Rec Board Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL Solar Revenue	(47,904.87)	0.00	(2,591.55)	0.00	2,591.55	0.00
	TOTAL SUB-ACCOUNTS REVENUE	(47,904.87)	0.00	(2,591.55)	0.00	2,591.55	0.00



# Village of Longview

## YTD Council Summary March

General Ledger	Description	2022 YTD Actual	December 2023 Actual	2023 YTD Actual	2023 Budget	2023 Budget Remaining \$	2023 Budget Remaining %
	TOTAL General Expenses	165,349.70	0.00	57,359.00	0.00	(57,359.00)	0.00
	TOTAL Legislative Expenses	19,705.44	0.00	4,604.93	0.00	(4,604.93)	0.00
	TOTAL Administration Expenses	251,490.63	0.00	83,573.63	0.00	(83,573.63)	0.00
	TOTAL Protective Services Expe	46,002.68	0.00	8,236.00	0.00	(8,236.00)	0.00
	TOTAL Emergency Services Expen	10,349.66	0.00	0.00	0.00	0.00	0.00
	TOTAL Public Works Expenses	109,469.06	0.00	21,237.89	0.00	(21,237.89)	0.00
	TOTAL Roads & Street Lights Ex	18,886.47	0.00	5,014.84	0.00	(5,014.84)	0.00
	TOTAL Water Services Expenses	268,324.01	0.00	9,631.38	0.00	(9,631.38)	0.00
	TOTAL Wastewater Services Expe	215,836.80	0.00	18,999.29	0.00	(18,999.29)	0.00
	TOTAL Solid Waste Expenses	7,253.26	0.00	1,727.66	0.00	(1,727.66)	0.00
	TOTAL FCSS Expenses	11,812.88	0.00	537.15	0.00	(537.15)	0.00
	TOTAL Planning and Development	28,271.87	0.00	157.92	0.00	(157.92)	0.00
	TOTAL Parks / Rec Expense	1,198.44	0.00	285.71	0.00	(285.71)	0.00
	TOTAL Campground Info Centre E	23,346.43	0.00	1,726.19	0.00	(1,726.19)	0.00
	TOTAL Community Hall Expenses	17,992.76	0.00	2,474.29	0.00	(2,474.29)	0.00
	TOTAL Library Expenses	7,658.13	0.00	2,493.59	0.00	(2,493.59)	0.00
	<b>TOTAL EXPENSES</b>	<b>1,202,948.22</b>	<b>0.00</b>	<b>218,059.47</b>	<b>0.00</b>	<b>(218,059.47)</b>	<b>0.00</b>
P	NET DEFICIT (Surplus)	136,187.09	0.00	71,620.15	0.00	(71,620.15)	0.00
	TOTAL Rec Board Expenses	4,500.00	0.00	4,043.61	0.00	(4,043.61)	0.00
	TOTAL Solar Project	117.53	0.00	0.00	0.00	0.00	0.00
	<b>NET SURPLUS (Deficit) SUB-ACCO</b>	<b>4,617.53</b>	<b>0.00</b>	<b>4,043.61</b>	<b>0.00</b>	<b>(4,043.61)</b>	<b>0.00</b>

\*\*\* End of Report \*\*\*

**Village of Longview**

**Financial Statements**

**For the Year Ended December 31, 2022**

*Draft for discussion purposes only*

**VILLAGE OF LONGVIEW**

**December 31, 2022**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Village of Longview is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Village's financial position as at December 31, 2022 and the results of its operations for the year then ended.

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

The consolidated financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

Village Council meets annually with management and external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. Council is also responsible for the engagement or re-appointment of the external auditors. The Village Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by Gregory, Harriman & Associates LLP, Chartered Professional Accountants, independent external auditors appointed by the Village. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

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Chief Administrative Officer



## INDEPENDENT AUDITOR'S REPORT

### To the Members of Council:

#### *Opinion*

We have audited the consolidated financial statements of Village of Longview (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2022, and the results of its operations, changes in its net financial assets and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

#### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the 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 Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 either intends 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.

#### *Auditor's Responsibility for the Audit of the Consolidated 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the 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 omission, 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 auditor's 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 auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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.

Strathmore, Alberta

Gregory, Harriman & Associates LLP  
Chartered Professional Accountants

Draft for discussion purposes only

**Village of Longview  
Consolidated Statement of Financial Position  
As at December 31, 2022**

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash <i>(Note 2)</i>	\$ 926,226	\$ 929,372
Taxes and grants in place receivable <i>(Note 3)</i>	49,274	73,976
Trade and other accounts receivable <i>(Note 4)</i>	734,170	869,952
	1,709,670	1,873,300
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	92,006	67,623
Deferred revenue <i>(Note 5)</i>	126,023	121,067
Long term debt <i>(Notes 7, 8)</i>	495,119	522,227
	713,148	710,917
<b>NET FINANCIAL ASSETS</b>	<b>996,522</b>	<b>1,162,383</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	6,390	6,327
Tangible capital assets (Schedule 2)	11,181,034	11,192,938
Intangible capital assets	132,705	145,931
	11,320,129	11,345,196
<b>ACCUMULATED SURPLUS</b> (Schedule 1) <i>(Note 10)</i>	<b>\$ 12,316,651</b>	<b>\$ 12,507,579</b>

**CONTINGENCIES** *(Note 13)*

Approved by: \_\_\_\_\_ Mayor \_\_\_\_\_ Chief Administrative Officer

**Village of Longview**  
**Consolidated Statement of Operations**  
**For the Year Ended December 31, 2022**

	<i>Budget</i> <i>(Unaudited)</i>	<b>2022</b>	2021
<b>REVENUE</b>			
Net municipal property taxes (Schedule 3)	\$ 340,989	\$ 332,783	\$ 339,845
Sale of goods and user charges	281,150	223,170	191,209
Penalties and costs on taxes	7,000	15,576	6,316
Licenses and permits	26,625	13,905	17,038
Fines distribution	30,000	29,334	35,504
Franchise and concession contracts	120,000	155,385	74,174
Investment income	5,700	20,417	5,669
Rentals	54,100	25,666	53,156
Government transfers (Schedule 4)	30,173	25,320	28,636
Other revenues	55,344	16,673	5,269
<b>TOTAL REVENUE</b>	<u>951,081</u>	<u>858,229</u>	<u>756,816</u>
<b>EXPENSES (Schedule 5)</b>			
Legislative	30,150	19,737	16,524
Administration	252,951	251,060	275,781
Protective services	71,000	56,353	45,742
Roads, streets, walks and lighting	101,048	188,085	178,284
Water supply and distribution	133,254	233,189	217,318
Wastewater treatment and disposal	50,733	179,695	197,221
Waste management	7,429	7,254	6,573
Planning and development	70,500	28,389	16,003
Public health and welfare services	14,438	21,450	14,630
Culture	30,921	25,848	22,301
Parks and recreation	45,579	63,097	66,844
<b>TOTAL EXPENSES</b>	<u>808,003</u>	<u>1,074,157</u>	<u>1,057,221</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<u>143,078</u>	<u>(215,928)</u>	<u>(300,405)</u>
<b>OTHER</b>			
Government transfers for capital (Schedule 4)	403,330	25,000	202,994
	<u>403,330</u>	<u>25,000</u>	<u>202,994</u>
<b>EXCESS OF REVENUE (SHORTFALL) OVER EXPENSES</b>	546,408	(190,928)	(97,411)
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR (Note 10)</b>	12,507,579	12,507,579	12,604,990
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$ 13,053,987</u>	<u>\$ 12,316,651</u>	<u>\$ 12,507,579</u>

**Village of Longview**  
**Consolidated Statement of Change in Net Financial Assets**  
**For the Year Ended December 31, 2022**

	<i>Budget</i> <i>(Unaudited)</i>	<b>2022</b>	2021
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<u>\$ 546,408</u>	<u>\$ (190,928)</u>	<u>\$ (97,411)</u>
Increase in prepaid expenses	-	<b>(6,390)</b>	(6,236)
Use of prepaid expenses	-	<b>6,326</b>	-
Acquisition of tangible capital assets (Schedule 2)	(445,300)	<b>(374,668)</b>	(344,526)
Proceeds on disposal of tangible capital assets	-	<b>45,000</b>	-
Amortization of tangible capital assets (Schedule 2)	-	<b>353,354</b>	350,925
Acquisition of intangible capital assets	-	-	(3,916)
Amortization of intangible capital assets	-	<b>13,227</b>	12,248
Gain on sale of tangible capital assets	-	<b>(11,782)</b>	-
	<u>(445,300)</u>	<u><b>25,067</b></u>	<u>8,495</u>
<b>INCREASE IN NET ASSETS</b>	<i>101,108</i>	<b>(165,861)</b>	(88,916)
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>1,162,383</u>	<u><b>1,162,383</b></u>	<u>1,251,299</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>\$ 1,263,491</u>	<u><b>\$ 996,522</b></u>	<u>\$ 1,162,383</u>

Draft for discussion purposes only

**Village of Longview**  
**Consolidated Statement of Changes in Cash Flows**  
**For the Year Ended December 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>Operating</b>		
Excess (Shortfall) of revenue over expenses	\$ (190,928)	\$ (97,411)
Non-cash items included in excess (shortfall) of revenue over expenses:		
(Gain) on disposal of tangible capital assets	(11,782)	-
Amortization of intangible capital assets	13,227	12,248
Amortization of tangible capital assets	353,354	350,925
	163,871	265,762
Non-cash charges to operations (net change):		
Decrease (Increase) in taxes and grants in place receivable	24,702	(6,692)
Decrease (Increase) in prepaid expenses	(63)	(6,235)
Decrease (Increase) in trade and other receivables	135,782	(46,151)
Increase (Decrease) in accounts payable and accrued liabilities	24,382	(34,944)
Increase (Decrease) in deferred revenue	4,956	65,256
	353,630	236,996
<b>Capital</b>		
Acquisition of tangible capital assets	(374,668)	(344,526)
Acquisition of intangible capital assets	-	(3,916)
Sale of tangible capital assets	45,000	-
Cash applied to capital transactions	(329,668)	(348,442)
<b>Investing</b>		
Decrease (Increase) in restricted cash	(4,956)	(65,256)
Cash provided by (applied to) investing transactions	(4,956)	(65,256)
<b>Financing Activities</b>		
Long term debt repaid	(27,108)	(26,045)
Cash provided by (applied to) financing transactions	(27,108)	(26,045)
<b>Change in Cash, during the year</b>	<b>(8,102)</b>	<b>(202,747)</b>
<b>Cash, beginning of the year</b>	<b>808,305</b>	<b>1,011,052</b>
<b>Cash, end of the year</b>	<b>\$ 800,203</b>	<b>\$ 808,305</b>
<b>Cash is made up of:</b>		
Cash (Note 2)	\$ 926,226	\$ 929,372
Less: restricted portion of cash (Note 2)	(126,023)	(121,067)
	<b>\$ 800,203</b>	<b>\$ 808,305</b>

**Village of Longview**  
**Schedule of Changes in Accumulated Surplus**  
**For the Year Ended December 31, 2022**  
**(Schedule 1)**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	<b>2022</b>	2021
<b>BALANCE, BEGINNING OF YEAR</b> <i>(Note 10)</i>	\$ 1,284,182	\$ 552,686	\$ 10,670,711	<b>\$ 12,507,579</b>	\$ 12,604,990
Excess (Shortfall) of revenue over expenses	(190,928)	-	-	<b>(190,928)</b>	(97,411)
Restricted funds used for operations	23,401	(23,401)	-	-	-
Unrestricted funds designated for future use	(125,402)	125,402	-	-	-
Restricted funds used for tangible capital assets	-	(42,000)	42,000	-	-
Current year funds used for tangible capital assets	(332,668)	-	332,668	-	-
Disposal of tangible capital assets	33,218	-	(33,218)	-	-
Annual amortization expense	353,354	-	(353,354)	-	-
Capital long term debt repaid	(27,108)	-	27,108	-	-
Change in accumulated surplus	<u>(266,133)</u>	<u>60,001</u>	<u>15,204</u>	<b><u>(190,928)</u></b>	<b><u>(97,411)</u></b>
<b>BALANCE, END OF YEAR</b>	<b><u>\$ 1,018,049</u></b>	<b><u>\$ 612,687</u></b>	<b><u>\$ 10,685,915</u></b>	<b><u>\$ 12,316,651</u></b>	<b><u>\$ 12,507,579</u></b>

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

**Village of Longview  
Schedule of Tangible Capital Assets  
For the Year Ended December 31, 2022  
(Schedule 2)**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2022	2021
<b>COST:</b>								
BALANCE, BEGINNING OF YEAR	\$ 826,895	\$ 539,335	\$ 1,867,961	\$ 12,993,085	\$ 274,192	\$ 85,120	\$ <b>16,586,588</b>	\$ 16,242,063
Acquisition of tangible capital assets	-	-	85,132	241,992	5,544	42,000	<b>374,668</b>	344,525
Construction in progress	-	-	-	-	-	-	-	-
Disposal of tangible capital assets	-	-	-	-	-	(59,552)	<b>(59,552)</b>	-
BALANCE, END OF YEAR	<u>826,895</u>	<u>539,335</u>	<u>1,953,093</u>	<u>13,235,077</u>	<u>279,736</u>	<u>67,568</u>	<u><b>16,901,704</b></u>	<u>16,586,588</u>
<b>ACCUMULATED AMORTIZATION:</b>								
BALANCE, BEGINNING OF YEAR	-	364,829	761,850	4,107,770	107,299	51,903	<b>5,393,651</b>	5,042,726
Annual amortization	-	25,560	38,211	275,553	11,930	2,100	<b>353,354</b>	350,925
Accumulated amortization on disposals	-	-	-	-	-	(26,335)	<b>(26,335)</b>	-
BALANCE, END OF YEAR	<u>-</u>	<u>390,389</u>	<u>800,061</u>	<u>4,383,323</u>	<u>119,229</u>	<u>27,668</u>	<u><b>5,720,670</b></u>	<u>5,393,651</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 826,895</u>	<u>\$ 148,946</u>	<u>\$ 1,153,032</u>	<u>\$ 8,851,754</u>	<u>\$ 160,507</u>	<u>\$ 39,900</u>	<u>\$ <b>11,181,034</b></u>	<u>\$ 11,192,937</u>
2021 Net Book Value of Tangible Capital Assets	\$ 826,895	\$ 174,506	\$ 1,106,111	\$ 8,885,315	\$ 166,893	\$ 33,217	\$ 11,192,937	

**Village of Longview**  
**Schedule of Property and Other Taxes**  
**For the Year Ended December 31, 2022**  
**(Schedule 3)**

	<i>Budget</i> <i>(Unaudited)</i>	<b>2022</b>	2021
<b>TAXATION</b>			
Real property taxes	\$ 484,154	\$ 481,535	\$ 468,328
Linear property taxes	22,357	16,598	27,510
	<u>506,511</u>	<u>498,133</u>	<u>495,838</u>
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	143,615	143,615	138,043
Senior Foundation	6,326	6,326	5,930
Separate Education Board	3,503	3,503	3,305
Ambulance and Emergency	12,078	11,906	8,715
	<u>165,522</u>	<u>165,350</u>	<u>155,993</u>
<b>NET MUNICIPAL TAXES</b>	<u>\$ 340,989</u>	<u>\$ 332,783</u>	<u>\$ 339,845</u>

Draft for discussion purposes only



**Village of Longview**  
**Schedule of Government Transfers**  
**For the Year Ended December 31, 2022**  
**(Schedule 4)**

	<i>Budget (Unaudited)</i>	<b>2022</b>	2021
<b>TRANSFERS FOR OPERATING</b>			
Provincial Government	\$ 30,173	\$ 25,320	\$ 28,636
Other Local Governments	8,000	-	-
	<u>38,173</u>	<u>25,320</u>	<u>28,636</u>
<b>TRANSFERS FOR CAPITAL</b>			
Provincial Government	403,300	25,000	202,994
	<u>403,300</u>	<u>25,000</u>	<u>202,994</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>\$ 441,473</u>	<u>\$ 50,320</u>	<u>\$ 231,630</u>

Draft for discussion purposes only

**Village of Longview**  
**Schedule of Consolidated Expenditures by Object**  
**For the Year Ended December 31, 2022**  
**(Schedule 5)**

	<i>Budget</i> <i>(Unaudited)</i>	<b>2022</b>	2021
<b>CONSOLIDATED EXPENSES BY OBJECT</b>			
Salaries, wages and benefits <i>(Note 11)</i>	\$ 259,294	\$ 242,799	\$ 240,559
Contracted and general services	254,247	242,038	231,578
Materials, goods, supplies and utilities	243,494	183,211	182,134
Bank charges and short term interest	3,100	2,387	2,915
Transfers to individuals and organizations	13,916	13,697	19,216
Interest on capital long term debt <i>(Note 7)</i>	20,842	20,842	21,906
Amortization of tangible capital assets	-	353,354	350,925
Amortization of intangible capital assets	-	13,227	12,248
Other expenses	13,110	2,602	2,074
	<u>\$ 808,003</u>	<u>\$ 1,074,157</u>	<u>\$ 1,063,555</u>

Draft for discussion purposes only

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**1) Significant Accounting Policies**

The Village of Longview (the "Municipality") is a Municipality in the Province of Alberta. The consolidated financial statements are the representation of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of these accounting policies adopted by the Village are as follows:

**A. Reporting Entity**

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

The schedule of tax levies also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statement excluded trust assets that are administered for the benefit of external parties. Interdependent and organizational transactions and balance are eliminated.

**B. Basis of Accounting**

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

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

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

**C. Use of Estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates. The amounts recorded for valuation of tangible capital assets, useful lives and related amortization of tangible capital assets is an area where management makes significant estimates and assumptions in determining the amounts to be recorded in the consolidated financial statements.

**D. Investments**

Investments are recorded at cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

*continues ...*

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**1) Significant Accounting Policies** *(continued)*

**E. Requisition Over-levy and Under-levy**

Over-levies and under-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the excess collection is accrued as a liability and property tax revenue is reduced. In situations where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and reflected as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any excess collections or under-levies of the prior year.

**F. Tax Revenue**

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

**G. Contaminated Sites Liability**

Contaminated sites are a result of contamination being introduced into air, soil or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

**H. Government Transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized in the financial statements as revenue in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be determined.

**I. Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the consolidated Change in Net Financial Assets for the year.

*continues ...*

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**1) Significant Accounting Policies** *(continued)*

**i. Tangible Capital Assets**

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

	<b>YEARS</b>
Land improvements	15-25
Buildings	25-50
Engineered structures	
Roadway system	5-40
Water system	45-75
Wastewater system	45-75
Machinery, equipment and furnishings	5-40
Vehicles	10-25

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

**ii. Contributions of Tangible Capital Assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

**iii. Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**iv. Intangible Capital Assets**

Intangible capital assets are recognized at cost and amortized on the basis of their useful life using the straight-line method. The rates are summarized as follows:

	<b>YEARS</b>
Solar Panel Project Research	25
Solar Panel Project - Environmental and wildlife studies	2

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

<b>2) Cash</b>	<b>2022</b>	<b>2021</b>
Cash	\$ 926,126	\$ 929,340
Petty cash	100	32
	<b>\$ 926,226</b>	<b>\$ 929,372</b>

The Village received Government grants and donations that are restricted in their use and are to be utilized as funding for operating or capital projects. Since the projects have not been completed for which the funding has been received, \$126,023 (2021 - \$121,067) is not available for general use by the Village (*Note 5*).

<b>3) Taxes and Grants in Place Receivable</b>	<b>2022</b>	<b>2021</b>
Current taxes and grants in place	\$ 32,060	\$ 48,925
Tax arrears and grants in place	17,214	25,051
	<b>\$ 49,274</b>	<b>\$ 73,976</b>

<b>4) Trade and Other Accounts Receivable</b>	<b>2022</b>	<b>2021</b>
Local improvement levy receivable	\$ 643,300	\$ 690,328
Utilities receivable	27,494	26,003
Trade receivable	22,902	26,699
Fines receivable	21,159	-
Goods and Services Tax receivable	19,315	25,833
Grants receivable	-	101,089
	<b>\$ 734,170</b>	<b>\$ 869,952</b>

<b>5) Deferred Revenue</b>	<b>2022</b>	<b>2021</b>
Municipal Sustainability Initiative - Capital	109,643	107,228
Memorial Garden	7,451	8,974
Longview Light-Up	4,678	4,865
FCSS	2,950	-
Canada Community Building Fund	1,301	-
	<b>\$ 126,023</b>	<b>\$ 121,067</b>

**6) Contaminated Sites Liability**

The Village has adopted PS3260 Liability for Contaminated Sites. The Village did not identify any financial liabilities in 2022 (2021 - \$ nil) as a result of this standard.

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**7) Long Term Debt**

	2022	2021
Tax supported debenture - capital	\$ 495,119	\$ 522,227
Less: Current portion	(28,215)	(27,108)
	\$ 466,904	\$ 495,119

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2023	28,215	19,735	47,951
2024	29,369	18,583	47,951
2025	30,567	17,384	47,951
2026	31,815	16,135	47,951
2027	33,114	14,836	47,951
Thereafter	342,039	65,544	407,583
	\$ 495,119	\$ 152,217	\$ 647,338

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at a rate of 4.043% per annum and matures in 2036. Debenture debt is issued on the credit and security of the Village of Longview at large.

Interest on long term debt amounted to \$20,842 (2021 - \$21,906).

The Village's total cash payments for interest in 2022 were \$20,842 (2021 - \$21,906).

**8) Debt Limits**

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Village of Longview be disclosed as follows:

	2022	2021
Total debt limit (1.5 * total eligible revenue)	\$ 1,287,344	\$ 1,144,724
Total long term debt (Note 7)	495,119	522,227
Unused total debt limit capacity	\$ 792,225	\$ 622,497
Service on debt limit (0.25 * total eligible revenue)	\$ 214,557	\$ 190,788
Service on debt (next years principal and interest due)	47,951	47,951
Unused service on debt limit capacity	\$ 166,606	\$ 142,837

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the consolidated financial statements must be interpreted as a whole.

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**9) Equity in Tangible Capital Assets**

	2022	2021
Tangible capital assets (Schedule 2)	\$ 16,901,704	\$ 16,586,589
Accumulated amortization (Schedule 2)	(5,720,670)	(5,393,651)
Long term debt - Capital (Note 7)	(495,119)	(522,227)
	\$ 10,685,915	\$ 10,670,711

**10) Accumulated Surplus**

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

	2022	2021
Unrestricted surplus (Schedule 1)	\$ 1,018,049	\$ 1,284,182
Restricted surplus (reserves)		
Water/Wastewater	473,184	423,183
Public Works	75,485	53,082
Hall Reserve	42,667	50,667
General Reserve	21,351	16,351
Peace Officer Reserve	-	9,403
Equity in tangible capital assets (Note 9)	10,685,915	10,670,711
	\$ 12,316,651	\$ 12,507,579

**11) Salary and Benefits Disclosure**

Disclosure of salaries and benefits for elected municipal officials, the Chief Administrative Officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	Total 2022	Total 2021
Councillor Klassen, R	3,825	-	3,825	900
Councillor Lyons, A.	3,735	-	3,735	810
Councillor Penner, L.	3,690	301	3,991	855
Councillor Wight, K.	-	-	-	3,495
Councillor Weir, C.	-	-	-	3,994
Councillor Kirk, L	-	-	-	2,277
Chief Administrative Officer, Harrison	57,924	4,509	62,433	71,092
Chief Administrative Officer, Tutschek	12,212	937	13,149	-
	\$ 81,386	\$ 5,747	\$ 87,133	\$ 83,423

- (1) Salary includes regular base pay and any other direct cash remuneration.
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada pension plan (CPP), employment insurance (EI), health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.



**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**12) Trust Funds**

The Village of Longview administers the following trust:

	2022	2021
Recreation Board		
Balance, beginning of year	\$ 22,886	\$ 15,479
Funds received	10,982	4,707
Balance, end of year	\$ 33,868	\$ 22,886

**13) Contingencies**

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

**14) Budget Amounts**

The 2022 budget for the Village of Longview was approved by council on May 17, 2022 and has been reported in the financial statements for information purposes only. These budget amounts have not been audited, reviewed or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

Budget surplus per financial statements	\$	546,408
Less: Capital Expenditures		(445,300)
Long-term debt repayments		(27,108)
Transfers to reserves		(165,000)
Add: Transfers from reserves		91,000
Equals: Balanced budget		\$ -

**15) Financial Instruments**

The Village's financial instruments consist of cash, taxes and grants in place receivable, trade and other accounts receivable, accounts payable and accrued liabilities and long term debt.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Village is exposed to financial risk from interest rate differentials between market interest rates and the rates used on their financial instruments.

Credit Risk

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

**Village of Longview  
Notes to Financial Statements  
December 31, 2022**

**16) Comparative Figures**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

**17) Approval of Financial Statements**

Council and Management have approved these financial statements.

*Draft for discussion purposes only*



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**VILLAGE OF LONGVIEW  
REQUEST FOR COUNCIL DECISION**

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<b>Date:</b>	April 25, 2023	<b>Agenda Item #:</b> 11.2
<b>Title:</b>	Little New York Daze	
<b>Submitted by:</b>	Roy Tutschuk, CAO	

<b>Recommendation:</b>	MOVED by _____ that Council	
<b>Alternatives:</b>	2. Defeat above motion. 3. That discussion be tabled _____ <i>(for further information or future date)</i> .	

<b>Background:</b>	<p>Little New York Daze Association is requesting a donation of \$10,000 to help cover the costs of running this year's LNYD.</p> <p>They are also requesting use of the hall, park, traffic signs, tables and chairs, power, barricades and tents.</p> <p>Administration has requested a cost from Diamond Valley for the additional PO coverage for the parade</p> <p>Council can request more information, approve or deny the request, change the amount of the donation or defer the decision to budget deliberations.</p>
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<b>Implications:</b>	
<i>Policy, Statutory</i>	
<i>Plans, Legislative:</i>	
<i>Financial:</i>	N/A

<b>Communications:</b>	
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<b>Attachments:</b>	Is the documentation severed by FOIP: <b>NO</b>
1.	Letter of Request

Little New York Daze  
C/O Caroline Williston,  
Box 421, Longview,  
Alberta, T0L 1H0.

30<sup>th</sup> December 2022

To the Village of Longview,

I am writing on behalf of the Little New York Daze Committee to request the use of village property on Saturday July 15<sup>th</sup> 2023 for the purpose of the Parade. I am also requesting for the Village to arrange for the peace officers to close the highway on that day. I enclose a map of the proposed route; the Parade will start at 10am.

Thank you for your assistance.

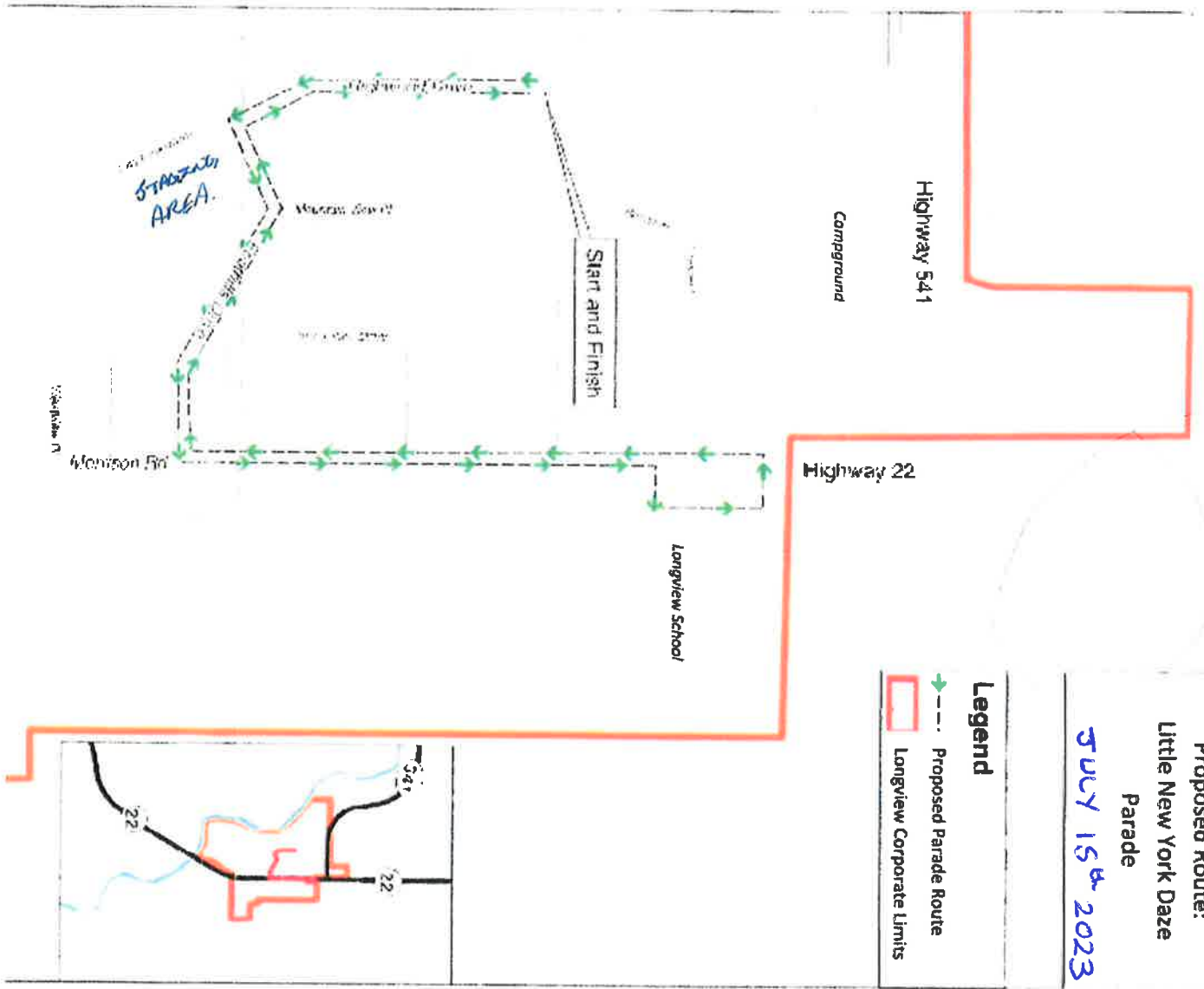
Yours sincerely,

Caroline Williston.

Proposed Route:  
Little New York Daze  
Parade

JULY 15<sup>th</sup> 2023

- Legend**
- Proposed Parade Route
  - Longview Corporate Limits



Parade -  
10 am to 11 am

**June Folkard**

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**Subject:**

FW: Request for funding

To the Village of Longview.

The committee of Little New York Daze is requesting funding for \$10000.00 from the Village of Longview to help with the costs of running the Little New York Daze Festival on 15th and 16th July this year.

Thank you.

Sincerely,

Caroline Williston (secretary.)

**Schedule A**

**Application for Municipal (non-financial) Resources Assistance:**

Date of Application: 20<sup>th</sup> February 2023

Name of Organization: Little New York Daze

Mailing Address: Box 479, Longview, AB, T0L 1H0.

Contact Person: Carolina Williston

Phone: H - 403 558 3661 C-403 383 0165 Fax: N/A

Email: littlenewyorkdaze@yahoo.ca  
or carolinawilliston56@gmail.com

**Event Information** For Profit:  Not-for-Profit:

Event Name: Little New York Daze

Event Date(s): 14<sup>th</sup> July - set up 15<sup>th</sup> and 16<sup>th</sup> July - events

Event Description: Two day celebration including  
pancake breakfast, parade, games, petting zoo,  
supper, church service, lunch, beer gardens, music in  
the park, show and shine.

**List of Municipal resources, staff or equipment being requested:**

- Community Hall
- Centennial Park
- Rink
- Traffic signs

- Hall Tables & Chairs
- Park Power
- Change Rooms
- Barricades

- Tents
- Washrooms

*we shall supply porta potties*

Other:

\_\_\_\_\_  
\_\_\_\_\_

*For Office Use Only:*

Decision: Approved:  Declined:

Conditions:

\_\_\_\_\_  
\_\_\_\_\_

Decision made by: \_\_\_\_\_

Decision Date: \_\_\_\_\_