

Rural Municipality of Nipawin No. 487

Operating Budget for 2021

2020 Budget	2020 Actual	2021 Budget
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Actuals not Audited

Cash Budget

FINAL

TAXES AND OTHER UNCONDITIONAL REVENUE

TAXES (Schedule 1)

General Municipal Tax Levy	2,133,216	2,098,536	2,005,162
Abatements and Adjustments	(10,000)	(3,580)	(8,500)
Discount on Current Years Taxes	(80,000)	(83,900)	(87,000)
Net Levy for Municipal Purposes	2,043,216	2,011,056	1,909,662
Penalty on Tax Arrears	14,000	14,309	10,500
Total Taxes	2,057,216	2,025,364	1,920,162

UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	377,888	377,974	375,982
Safe Restart Program	-	59,893	-
Other			
Total Unconditional Grants	377,888	437,867	375,982

GRANTS -IN-LIEU OF TAXES (Schedule 1)

Federal & Provincial	4,000	3,709	3,700
Provincial - TransGas	1,000	1,088	1,000
Other			
Total Grants in Lieu of Taxes	5,000	4,797	4,700

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,440,104	2,468,028	2,300,844
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OPERATING AND CAPITAL REVENUE BY FUNCTION

OPERATING REVENUE

FEES AND CHARGES (Schedule 02)

Sale of:	Functional Area	2020 Budget	2020 Actual	2021 Budget
Gravel	Transportation	-	2,635	-
Maps	General Government	1,200	1,497	1,350
Tax Certificates	General Government	1,000	1,430	1,500
Culverts, signs, misc	Transportation	1,500	3,680	2,800
General Office Services	General Government	20	300	50
Custom Work	Transportation	58,000	59,644	36,600
Joint Administration	General Government	39,900	39,900	40,328
Building Permits	Planning & Devel	10,000	16,895	10,000
Permits (Roads & Approaches)	Transportation	1,500	3,050	1,600
Other				
Rentals	General Government	-	-	-
Hosting fees	General Government	-	-	-
Tax Enforcement Fees	General Government	2,000	6,483	2,500
Emergency Management	Protective	6,000	-	-
Voluntary Fine Payments	General Government	-	-	6,000
Pest Control	Env & PH Services	1,300	1,300	1,300
Licenses	General Government	-	122	-
Cemetery	Env & PH Services	-	3,800	1,950
Total Fees and Charges		122,420	140,736	105,978

UTILITY REVENUE (Schedule 2)

Water	Utility	-	-	-
Sewer	Utility	-	-	-
Other Utilities (Specify)				
Total Utility Revenue		-	-	-

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MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance Agreements	Transportation	300	1,241	550
Public Reserves	Planning & Devel	-	5,481	-
Development Charges	Planning & Devel	300	725	400
Appeals	Planning & Devel	-	50	-
Total Maintenance and Development Charges		600	7,498	950

CAPITAL ASSET PROCEEDS (Schedule 2)

Capital Asset Proceeds		-	-	14,855
Land Sales - Gain	General Government	-	-	-

INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest	General Government	35,000	30,637	23,300
Commissions	General Government	3,300	4,182	4,000
Dividends	General Government	450	649	680
Investment Revenue	General Government	-	-	-
Total Investment Income and Commissions		38,750	35,468	27,980

CONDITIONAL GRANTS

Recycling	Env & PH Services	5,000	7,217	-
Gas Tax	Transportation	59,236	88,854	59,236
SK WATERSHED - Channel Clearing	Transportation	-	-	4,160
Pest/weed Control	Env & PH Services	12,770	14,231	15,899
Other		36,800	221,541	30,000
Total Conditional Grants		113,806	331,843	109,295

Total Operating Revenues		275,576	515,545	259,059
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CAPITAL REVENUE

CONDITIONAL GRANTS (Schedule 2)

Provincial	PDAP	Transportation	-	-	-
Provincial	Bridges	Transportation	-	-	-

Total Conditional		-	-	-
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Total Capital Revenues		-	-	-
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OTHER REVENUES

Sask Lotteries				
Other -	GG/TS	-	2,441	800
Donations-	Transportation			
Donations - Culvert Project	Transportation			
Transfer In from Reserves	Transportation	5,000	23,000	502,803
Total Other Revenues		5,000	25,441	503,603

TOTAL REVENUES		2,720,680	3,009,014	3,063,505
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Actuals not Audited

OPERATING EXPENDITURES

General Government (Schedule 3)

Wages & Benefits

Wages	Council & Comm. Mtgs.	43,500	34,760	41,500
	Administrator	86,700	86,700	87,608
	Office Staff	102,159	93,756	101,587
	Other -	-	-	-
		-	-	-
Benefits	Council & Comm. Mtgs.- Mileage	4,000	2,045	3,000
	Administrator	15,537	15,312	15,841
	Office Staff	20,932	18,958	20,807
	Other - WCB (council/contractors)	-	-	-
		2,475	1,949	2,475
Subtotal Wages and Benefits		275,304	253,480	272,819

Professional/Contract Services

	Legal Fees	4,000	1,083	4,700
	Audit	8,500	9,010	8,750
	Assessment - SAMA & Bd Revision	24,590	24,584	25,439
	Advertising	3,000	1,910	3,000
	Printing	2,000	1,088	3,000
	Council Convention, Travel, meals & staff socials	17,200	9,382	8,000
	Staff Travel, Meals and Training	3,000	1,546	3,000
	Office Maintenance (Janitorial Contract)	500	420	500
	Insurance (General & Bond)	5,000	4,021	5,100
	Memberships/Subscriptions	18,500	18,962	19,000
	Consulting (AMP)	-	-	100,000
	Tax Enforcement/Collection	2,000	2,805	2,000
	Bylaw Enforcement	1,500	124	1,500
	Office Equipment & Support Fees	31,000	28,661	25,500
	Bank Charges & Past due Interest	950	848	1,250
	Elections	2,000	1,841	-
	Board Reps Remuneration	-	-	-
Subtotal Professional Contracted Services		123,740	106,283	210,739

Utilities

	Heat	900	836	900
	Power	6,000	4,618	6,000
	Sewer	600	636	600
	Telephone	5,000	6,198	6,300
Subtotal Utilities		12,500	12,288	13,800

Maintenance, Materials and Supplies

	Stationary & Promotional Supplies	6,500	6,774	7,300
	Postage	4,000	2,733	4,000
	Office Furniture & Equipment	-	-	-
	Janitorial supplies	800	461	600
	Software (support, Renewals, Upgrades)	-	-	-
		-	-	-
	Pharmaceutical and First Aid Supplies	300	-	460
	Long service awards	500	-	1,000
	Office Repair/Maintenance	7,000	5,882	5,000
		-	-	-
Subtotal Maintenance, Materials and Supplies		19,100	15,850	18,360

	Grants and Contributions	1,500	50	2,000
	Tangible Capital Asset Expenditures	-	-	-
	Allowance for Uncollectable	2,000	2,000	1,000
	Other	-	-	-
		-	-	-

Total General Government Expenditures

434,144	389,951	518,718
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Actuals not Audited

Protective Services (Schedule 3)

Police Protection

Professional/Contract Service			
Justice Requisition	47,500	48,358	49,350
Memberships/Subscriptions			
Subtotal Policing Professional/Contract Service	47,500	48,358	49,350
Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures			
Subtotal Policing Protection	47,500	48,358	49,350

Fire Protection

Professional/Contract Services			
EMS Contract (911)	1,320	1,318	1,320
Travel & Conferences	-	-	-
Insurance	-	-	-
Advertising	-	-	-
Hamlets - fire protection	-	-	-
Subtotal Fire Professional/Contract Services	1,320	1,318	1,320
Grants and Contributions	132,000	98,785	132,000
Tangible Capital Asset Expenditures			
Interest			
Allowance for Uncollectable			
Other (Specify)	-	-	-
Subtotal Fire Protection	133,320	100,103	133,320

Emergency Management

Professional/Contract Services			
Emergency Co-ordinator	8,000	-	8,000
Travel & Conferences	2,500	-	2,500
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Subtotal Emergency Professional/ Contract Services	10,500	-	10,500

Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
Subtotal Emergency Management Utilities	-	-	-

Maintenance, Materials and Supplies			
Stationary and Postage	-	-	-
Office Supplies	300	-	-
Rentals	500	-	-
Advertising	500	-	-
Subtotal EM Maintenance, Materials & Supplies	1,300	-	-

Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures	-	-	-
Interest			
Allowance for Uncollectable			
Other (Specify)			
Subtotal Emergency Management	11,800	-	10,500

Total Protective Services	192,620	148,460	193,170
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Actuals not Audited

Transportation Services (Schedule 3)

Maintenance

Wages & Benefits

Foreman	92,215	92,972	91,095
Labourers	417,805	392,352	390,008
Foreman - benefits	16,296	15,524	16,532
Labourers - benefits	75,525	74,124	77,556
Council Supervision	16,425	10,378	11,425
Subtotal Wages and Benefits	618,266	585,351	586,617

Professional Contract Services

Engineering	-	22,767	-
Contracted Maintenance	22,000	11,061	60,000
Advertising	-	-	-
Training, Travel & Meals	3,500	1,847	3,500
Insurance/Vehicle Registration	29,500	20,989	20,976
Annual subscriptions (alarm & GPS System)	12,000	5,958	3,000
Contracted - other	-	-	-
Subtotal Professional/Contract Services	67,000	62,622	87,476

Utilities

Heat	5,500	5,057	5,500
Power	-	-	-
Street Lights	1,200	999	1,200
Telephone	3,800	2,278	2,400
Sewer	636	636	636
Subtotal Utilities	11,136	8,970	9,736

Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	2,500	1,579	4,000
Shop Supplies and Small Tools	12,500	13,491	13,700
Safety	4,000	408	2,500
Equipment/Machinery Repairs & Maintenance	178,000	150,062	173,500
Rentals	-	-	10,000
Fuel & Oil	266,600	212,127	228,600
Gravel/Sand	153,000	113,822	167,500
Rip Rap	20,000	3,872	15,000
Culverts/Drainage	13,800	10,145	48,908
Surfacing Material/CaCl2	-	1,800	30,000
Road Construction	-	-	-
Road/Street signs	6,000	2,097	5,000
Construction Projects	-	6,292	60,000
Subtotal Maintenance, Materials and Supplies	656,400	515,696	758,708

Grants and Contributions

Grants and Contributions	-	-	-
Tangible Capital Asset Expenditure - Equipment	24,000	-	400,342
Tangible Capital Asset Expenditure - Bridges	-	-	-
Tangible Capital Asset Expenditure - (Culverts >1000 mm)	16,200	-	-
Interest	-	0	-
Other- Permits & Fines	-	250	-
Other (Specify)-	-	-	-
Total Maintenance	1,393,002	1,172,888	1,842,878

Total Transportation Services

1,393,002	1,172,888	1,842,878
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Actuals not Audited

Environmental Health Service (Schedule 3)

Wages & Benefits

Board Rep

-	-	-
-	-	-
-	-	-

Subtotal Wages and Benefits

Professional Contract Services

Waste Collection/Disposal-

Contracted Pest and Weed Control

Insurance

193,080	145,560	145,790
41,050	33,357	38,250
24	24	24
234,154	178,941	184,064

Subtotal Professional/Contract Services

Maintenance, Materials & Supplies

Repairs & Fuel

Weed Control Supplies

Pest Control Supplies/Bait

-	-	-
500	-	-
8,000	2,635	6,000
8,500	2,635	6,000

Subtotal Maintenance, Materials & Supplies

Grants and Contributions (Heliport)

Tangible Capital Asset Expenditures

Interest

Other

42,136	5,136	56,542
-	-	-
-	-	-
-	-	-

Total Environmental Health Service Expenditures

284,790	186,712	246,606
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Public Health and Welfare Services (Schedule 3)

Grants and Contributions (Elkhill Project)

Tangible Capital Asset Expenditures

Interest

Other -Cemetery

-	-	50,000
-	-	-
-	-	-
10,000	4,324	6,950

Total Public Health and Welfare Expenditures

10,000	4,324	56,950
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Planning and Development Services

Professional/Contract Services

Building Inspection Fees

Planning & Zoning Costs

Advertising

Travel, meals, subsistence (appeal fees)

Memberships/Subscriptions-

Board of Revision

10,000	12,717	15,000
500	409	8,500
2,000	1,095	3,000
1,000	572	1,000
-	-	750
-	75	300
13,500	14,867	28,550

Subtotal Professional/Contract Services

Grants and Donations

Tangible Capital Asset Expenditures -

Other (

Other (

-	-	-
-	-	-
-	-	-
-	-	-

Total Planning and Development Expenditures

13,500	14,867	28,550
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Actuals not Audited

Recreation and Cultural Services (Schedule 03)

Professional/Contract Services

Contracted Maintenance	4,000	4,249	11,000
Insurance	-	-	-
Utilities	600	528	600
Library Requisition	16,780	16,867	17,872
Subtotal Professional/Contract Services	21,380	21,644	29,472

Grants and Contributions -

Grants and Contributions -	-	-	-
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Grants and Contributions -	12,250	12,250	12,250
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Tangible Capital Asset Expenditures	-	-	-
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Interest			
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Allowance for Uncollectable			
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Other (-	-	-
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Total Recreation and Cultural Expenditures	33,630	33,894	41,722
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Utilities - water & sewer

Grants and Contributions	-	-	-
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Tangible Capital Asset Expenditures			
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Interest			
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Allowance for Uncollectable			
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Other (Specify)			
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Total Utilities Expenditures	-	-	-
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Reserves

Transfer to Reserves	304,320	668,997	127,320
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Total Transfers to Reserves	304,320	668,997	127,320
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TOTAL OPERATING EXPENDITURES	2,666,006	2,620,094	3,055,914
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CHANGE IN NET-FINANCIAL ASSETS	54,674	388,920	7,592
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(Revenues Minus Expenditures)

Operating Surplus/Appropriated Fund Usage

Operating Fund Usage	54,674	388,920	7,592
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Appropriated Fund Usage			
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TOTAL CASH SURPLUS/(DEFICIT)	54,674	388,920	7,592
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<i>Actuals not Audited</i>		

Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT)

54,674	388,920	7,592
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Long Term Debt

Less: Long Term Debt Issue
Add: Long Term Debt repayment

-	-	-
-	-	-

Municipal Reserves

Less: Operating Fund Usage
Appropriated Fund Usage

(54,674)	(388,920)	(7,592)
-	-	-

Tangible Capital Asset Transactions

Add: Acquisition of Tangible Capital Assets:
(Section 1)

Gen. Gov't	-	-	-
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Prot. EM	-	-	-
Transportation	40,200	-	400,342
Environ. Health	-	-	-
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	-	-
Utilities	-	-	-
<i>Subtotal</i>	40,200	-	400,342

Less: Amortization of Tangible Capital Assets:
(Section 2)

Gen. Gov't	3,687	3,687	2,144
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Port. -EM	-	-	-
Transportation	272,068	272,067	276,859
Environ. Health	-	-	-
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	-	-
Utilities	-	-	-
<i>Subtotal</i>	275,755	275,754	279,003

Less: Proceeds on disposal of tangible capital assets
Add: Gain on the disposal of tangible capital assets
Add: Loss on the disposal of tangible capital assets

-	-	(14,855)
-	-	-
-	-	(14,855)

Net of Tangible Capital Asset transactions

(235,555)	(275,754)	106,484
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Excess (Shortage) of capital expenditures over expense

(126,207)	502,086	121,667
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Other Non-Financial Asset Transactions

Add: Acquisition of supplies inventories
Acquisition of prepaid expenses
Less: Consumption of supplies inventories
Use of prepaid expenses

-	-	-
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Excess (Shortage) of expenditures over expenses

-	-	-
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Budgeted Surplus (Deficit) with Amortization

(126,207)	502,086	121,667
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Approved By Council on 15 June, 2021

REEVE

ADMINISTRATOR