

# Rural Municipality of Nipawin No. 487

## Operating Budget for 2020

2019 Budget	2019 Actual	2020 Budget
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*Actuals not Audited*

### Cash Budget

**FINAL**

#### TAXES AND OTHER UNCONDITIONAL REVENUE

##### TAXES (Schedule 1)

General Municipal Tax Levy	2,116,084	2,115,998	2,133,216
Abatements and Adjustments	(4,000)	(8,563)	(10,000)
Discount on Current Years Taxes	(74,000)	(81,270)	(80,000)
<b>Net Levy for Municipal Purposes</b>	<b>2,038,084</b>	<b>2,026,164</b>	<b>2,043,216</b>
Penalty on Tax Arrears	11,000	17,177	14,000
<b>Total Taxes</b>	<b>2,049,084</b>	<b>2,043,341</b>	<b>2,057,216</b>

#### UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	357,790	357,787	377,888
Other			
<b>Total Unconditional Grants</b>	<b>357,790</b>	<b>357,787</b>	<b>377,888</b>

#### GRANTS -IN-LIEU OF TAXES (Schedule 1)

Federal & Provincial	4,540	4,146	4,000
Provincial - TransGas	1,000	1,000	1,000
Other			
<b>Total Grants in Lieu of Taxes</b>	<b>5,540</b>	<b>5,146</b>	<b>5,000</b>

<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>2,412,414</b>	<b>2,406,274</b>	<b>2,440,104</b>
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#### OPERATING AND CAPITAL REVENUE BY FUNCTION

##### OPERATING REVENUE

##### FEES AND CHARGES (Schedule 02)

Sale of:	Functional Area	2019 Budget	2019 Actual	2020 Budget
Gravel	Transportation	-	540	-
Maps	General Government	1,300	1,707	1,200
Tax Certificates	General Government	500	1,080	1,000
Culverts, signs, misc	Transportation	3,600	2,116	1,500
General Office Services	General Government	50	40	20
Custom Work	Transportation	53,500	97,150	58,000
Joint Administration	General Government	30,000	39,600	39,900
	Env & PH Services	-	-	-
Permits (Roads & Approaches)	Transportation	1,700	1,325	1,500
Other				
Rentals	General Government	-	-	-
Hosting fees	General Government	-	-	-
Tax Enforcement Fees	General Government	1,000	2,977	2,000
Emergency Management	Protective	-	-	-
Voluntary Fine Payments	General Government	-	-	6,000
Pest Control	Env & PH Services	6,300	1,300	1,300
Licenses	General Government	-	-	-
Cemetery	Env & PH Services	-	550	-
<b>Total Fees and Charges</b>		<b>97,950</b>	<b>148,385</b>	<b>112,420</b>

#### UTILITY REVENUE (Schedule 2)

Water	Utility	-	-	-
Sewer	Utility	-	-	-
Other Utilities (Specify)				
<b>Total Utility Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>

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### MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance Agreements	Transportation	300	83	300
Building Permits	Planning & Devel	2,000	11,178	10,000
Development Charges	Planning & Devel	200	400	300
Appeals	Planning & Devel	-	200	-
<b>Total Maintenance and Development Charges</b>		<b>2,500</b>	<b>11,860</b>	<b>10,600</b>

### CAPITAL ASSET PROCEEDS (Schedule 2)

<b>Capital Asset Proceeds</b>		-	(3,446)	-
<b>Land Sales - Gain</b>	General Government	-	-	-

### INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest	General Government	18,500	48,068	35,000
Commissions	General Government	3,500	3,554	3,300
Dividends	General Government	500	506	450
Investment Revenue	General Government	-	3,174	-
<b>Total Investment Income and Commissions</b>		<b>22,500</b>	<b>55,302</b>	<b>38,750</b>

### CONDITIONAL GRANTS

Recycling	Env & PH Services	4,500	7,194	5,000
Gas Tax	Transportation	59,236	127,365	59,236
SK WATERSHED - Channel Clearing	Transportation	-	-	-
Pest/weed Control	Env & PH Services	9,700	13,168	12,770
Other		36,800	43,632	36,800
<b>Total Conditional Grants</b>		<b>110,236</b>	<b>191,359</b>	<b>113,806</b>

<b>Total Operating Revenues</b>	<b>233,186</b>	<b>403,460</b>	<b>275,576</b>
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### CAPITAL REVENUE

#### CONDITIONAL GRANTS (Schedule 2)

Provincial	PDAP	Transportation	-	-	-
Provincial	Bridges	Transportation	-	-	-
<b>Total Conditional</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Revenues</b>			<b>-</b>	<b>-</b>	<b>-</b>

### OTHER REVENUES

Sask Lotteries				
Other -	GG/TS	-	1,748	-
Donations-	Transportation			
Donations - Culvert Project	Transportation			
Transfer In from Reserves	Transportation	85,000	85,000	5,000
<b>Total Other Revenues</b>		<b>85,000</b>	<b>86,748</b>	<b>5,000</b>

<b>TOTAL REVENUES</b>	<b>2,730,600</b>	<b>2,896,482</b>	<b>2,720,680</b>
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# Rural Municipality of Nipawin No. 487

## Operating Budget for 2020

2019 Budget	2019 Actual	2020 Budget
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*Actuals not Audited*

### OPERATING EXPENDITURES

#### General Government (Schedule 3)

##### Wages & Benefits

Wages	Council & Comm. Mtgs.	39,445	40,799	43,500
	Administrator	85,000	84,999	86,700
	Office Staff	80,685	74,783	102,159
	Other -	-	-	-
		-	-	-
Benefits	Council & Comm. Mtgs.- Mileage	3,178	3,908	4,000
	Administrator	15,061	14,878	15,537
	Office Staff	16,408	13,576	20,932
	Other - WCB (council/contractors)	1,800	2,113	2,475
		-	-	-
	<b>Subtotal Wages and Benefits</b>	<b>241,577</b>	<b>235,056</b>	<b>275,304</b>

##### Professional/Contract Services

	Legal Fees	2,500	860	4,000
	Audit	10,000	7,023	8,500
	Assessment - SAMA & Bd Revision	25,000	23,750	24,590
	Advertising	1,000	2,470	3,000
	Printing	1,100	1,969	2,000
	Council Convention, Travel, meals & staff socials	14,370	20,481	17,200
	Staff Travel, Meals and Training	3,200	3,282	3,000
	Office Maintenance (Janitorial Contract)	700	365	500
	Insurance (General & Bond)	500	4,224	5,000
	Memberships/Subscriptions	18,000	18,357	18,500
	Hosting Charges/Fees	-	65	-
	Tax Enforcement/Collection	1,200	1,759	2,000
	Consulting/Administration Fees	-	-	-
	Office Equipment & Support Fees	33,000	30,927	31,000
	Bank Charges & Past due Interest	800	757	950
	Elections	-	-	2,000
	Board Reps Remuneration	-	-	-
	<b>Subtotal Professional Contracted Services</b>	<b>111,370</b>	<b>116,289</b>	<b>122,240</b>

##### Utilities

	Heat	750	839	900
	Power	5,500	5,721	6,000
	Sewer	600	600	600
	Telephone	3,500	3,396	5,000
	<b>Subtotal Utilities</b>	<b>10,350</b>	<b>10,557</b>	<b>12,500</b>

##### Maintenance, Materials and Supplies

	Stationary & Promotional Supplies	5,500	6,402	6,500
	Postage	3,000	3,517	4,000
	Office Furniture & Equipment	200	-	-
	Janitorial supplies	800	547	800
	Software (support, Renewals, Upgrades)	-	-	-
		-	-	-
	Pharmaceutical and First Aid Supplies	300	-	300
	Long service awards	500	112	500
	Office Repair/Maintenance	2,000	188	7,000
		-	-	-
	<b>Subtotal Maintenance, Materials and Supplies</b>	<b>12,300</b>	<b>10,765</b>	<b>19,100</b>

	Grants and Contributions	1,000	140	1,500
	Tangible Capital Asset Expenditures	6,000	6,135	-
	Allowance for Uncollectable	3,000	3,000	2,000
	Other	-	169	-
		-	-	-

#### Total General Government Expenditures

<b>385,597</b>	<b>382,111</b>	<b>432,644</b>
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2019 Budget	2019 Actual	2020 Budget
<i>Actuals not Audited</i>		

### Protective Services (Schedule 3)

#### Police Protection

Professional/Contract Service			
Justice Requisition	46,000	46,677	47,500
Bylaw Enforcement Officer	1,500	240	1,500
Memberships/Subscriptions			
<b>Subtotal Policing Professional/Contract Service</b>	<b>47,500</b>	<b>46,917</b>	<b>49,000</b>
Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures			
<b>Subtotal Policing Protection</b>	<b>47,500</b>	<b>46,917</b>	<b>49,000</b>

#### Fire Protection

Professional/Contract Services			
EMS Contract (911)	1,255	1,255	1,320
Travel & Conferences	-	-	-
Insurance	-	-	-
Advertising	-	-	-
Hamlets - fire protection	-	-	-
<b>Subtotal Fire Professional/Contract Services</b>	<b>1,255</b>	<b>1,255</b>	<b>1,320</b>
Grants and Contributions	132,000	124,731	132,000
Tangible Capital Asset Expenditures			
Interest			
Allowance for Uncollectable			
Other (Specify)	-	-	-
<b>Subtotal Fire Protection</b>	<b>133,255</b>	<b>125,986</b>	<b>133,320</b>

#### Emergency Management

Professional/Contract Services			
Emergency Co-ordinator	-	-	8,000
Travel & Conferences	-	-	2,500
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
<b>Subtotal Emergency Professional/ Contract Services</b>	<b>-</b>	<b>-</b>	<b>10,500</b>
Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
<b>Subtotal Emergency Management Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
Maintenance, Materials and Supplies			
Stationary and Postage	-	-	-
Office Supplies	-	-	300
Rentals	-	-	500
Advertising	500	-	500
<b>Subtotal EM Maintenance, Materials &amp; Supplies</b>	<b>500</b>	<b>-</b>	<b>1,300</b>
Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures	-	-	-
Interest			
Allowance for Uncollectable			
Other (Specify)			
<b>Subtotal Emergency Management</b>	<b>500</b>	<b>-</b>	<b>11,800</b>
<b>Total Protective Services</b>	<b>181,255</b>	<b>172,903</b>	<b>194,120</b>

# Rural Municipality of Nipawin No. 487

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2019 Budget	2019 Actual	2020 Budget
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*Actuals not Audited*

### Transportation Services (Schedule 3)

#### Maintenance

##### Wages & Benefits

Foreman	90,549	88,537	92,215
Labourers	376,487	368,349	417,805
Foreman - benefits	14,782	31,395	16,296
Labourers - benefits	72,143	54,067	75,525
Council Supervision	12,145	15,443	16,425
<b>Subtotal Wages and Benefits</b>	<b>566,106</b>	<b>557,790</b>	<b>618,266</b>

##### Professional Contract Services

Engineering	1,000	-	-
Contracted Maintenance	33,250	19,431	22,000
Advertising	-	-	-
Training, Travel & Meals	5,000	1,551	3,500
Insurance/Vehicle Registration	20,000	29,668	29,500
Annual subscriptions (alarm & GPS System)	-	-	12,000
Contracted - other	1,500	152	-
<b>Subtotal Professional/Contract Services</b>	<b>60,750</b>	<b>50,802</b>	<b>67,000</b>

##### Utilities

Heat	5,000	5,329	5,500
Power	-	-	-
Street Lights	1,200	915	1,200
Telephone	3,500	3,689	3,800
Sewer	640	636	636
<b>Subtotal Utilities</b>	<b>10,340</b>	<b>10,569</b>	<b>11,136</b>

##### Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	2,500	88	2,500
Shop Supplies and Small Tools	12,500	9,151	12,500
Safety	3,000	1,249	4,000
Equipment/Machinery Repairs & Maintenance	186,200	162,844	178,000
Rentals	-	-	-
Fuel & Oil	247,600	247,030	266,600
Gravel/Sand	283,000	211,359	153,000
Rip Rap	17,500	1,600	20,000
Culverts/Drainage	30,000	3,694	13,800
Surfacing Material/CaCl <sub>2</sub>	20,000	19,381	-
Road Construction	-	-	-
Road/Street signs	5,000	10,040	6,000
Construction Projects	-	99,273	50,500
<b>Subtotal Maintenance, Materials and Supplies</b>	<b>807,300</b>	<b>765,708</b>	<b>706,900</b>

##### Grants and Contributions

Tangible Capital Asset Expenditure - Equipment	331,770	395,259	24,000
Tangible Capital Asset Expenditure - Bridges	-	-	-
Tangible Capital Asset Expenditure - (Culverts >1000 mm)	30,000	-	16,200
Interest	-	-	-
Other- Permits & Fines	-	150	-
Other (Specify)-	-	-	-
<b>Total Maintenance</b>	<b>1,806,266</b>	<b>1,780,279</b>	<b>1,443,502</b>

#### **Total Transportation Services**

<b>1,806,266</b>	<b>1,780,279</b>	<b>1,443,502</b>
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# Rural Municipality of Nipawin No. 487

## Operating Budget for 2020

2019 Budget	2019 Actual	2020 Budget
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*Actuals not Audited*

### Environmental Health Service (Schedule 3)

#### Wages & Benefits

Board Rep

9,000	5,733	-
-	-	-
<b>9,000</b>	<b>5,733</b>	<b>-</b>

#### Subtotal Wages and Benefits

#### Professional Contract Services

Waste Collection/Disposal-

Contracted Pest and Weed Control

Insurance

158,590	196,227	193,080
36,850	34,687	41,050
-	16	24
<b>195,440</b>	<b>230,931</b>	<b>234,154</b>

#### Subtotal Professional/Contract Services

#### Maintenance, Materials & Supplies

Repairs & Fuel

Weed Control Supplies

Pest Control Supplies/Bait

-	-	-
1,000	240	500
7,000	6,017	8,000
<b>8,000</b>	<b>6,257</b>	<b>8,500</b>

#### Subtotal Maintenance, Materials & Supplies

Grants and Contributions ()

Tangible Capital Asset Expenditures

Interest

Other

1,100	-	42,136
-	-	-
-	-	-
-	-	-

#### Total Environmental Health Service Expenditures

<b>213,540</b>	<b>242,920</b>	<b>284,790</b>
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### Public Health and Welfare Services (Schedule 3)

Grants and Contributions ()

Tangible Capital Asset Expenditures

Interest

Other -Cemetery

-	-	-
-	-	-
-	-	-
1,500	6,462	10,000

#### Total Public Health and Welfare Expenditures

<b>1,500</b>	<b>6,462</b>	<b>10,000</b>
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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-

Contracted Equipment Repairs

3,000	15,723	10,000
500	-	500
1,500	850	2,000
1,000	-	1,000
1,500	1,500	-
<b>7,500</b>	<b>18,073</b>	<b>13,500</b>

#### Subtotal Professional/Contract Services

Grants and Donations

Tangible Capital Asset Expenditures -

Other (

Other (

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

#### Total Planning and Development Expenditures

<b>7,500</b>	<b>18,073</b>	<b>13,500</b>
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# Rural Municipality of Nipawin No. 487

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### Recreation and Cultural Services (Schedule 03)

Professional/Contract Services			
Contracted Maintenance	2,000	1,384	4,000
Insurance	-	-	-
Utilities	550	528	600
Library Requisition	15,760	16,055	16,870
<b>Subtotal Professional/Contract Services</b>	<b>18,310</b>	<b>17,967</b>	<b>21,470</b>
Grants and Contributions -	-	-	-
Grants and Contributions -	11,250	11,250	12,250
Tangible Capital Asset Expenditures	-	-	-
Interest			
Allowance for Uncollectable			
Other (	-	-	-
<b>Total Recreation and Cultural Expenditures</b>	<b>29,560</b>	<b>29,217</b>	<b>33,720</b>

### Utilities - water & sewer

Grants and Contributions	1,500	1,500	-
Tangible Capital Asset Expenditures			
Interest			
Allowance for Uncollectable			
Other (Specify)			
<b>Total Utilities Expenditures</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>

### Reserves

Transfer to Reserves	55,800	245,800	304,320
<b>Total Transfers to Reserves</b>	<b>55,800</b>	<b>245,800</b>	<b>304,320</b>

### TOTAL OPERATING EXPENDITURES

<b>2,682,518</b>	<b>2,879,264</b>	<b>2,716,596</b>
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### CHANGE IN NET-FINANCIAL ASSETS

(Revenues Minus Expenditures)

<b>48,082</b>	<b>17,218</b>	<b>4,084</b>
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### Operating Surplus/Appropriated Fund Usage

Operating Fund Usage	48,082	17,218	4,084
Appropriated Fund Usage			
<b>TOTAL CASH SURPLUS/(DEFICIT)</b>	<b>48,082</b>	<b>17,218</b>	<b>4,084</b>

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## Operating Budget for 2020

2019 Budget	2019 Actual	2020 Budget
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## Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT)	48,082	17,218	4,084
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### Long Term Debt

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

### Municipal Reserves

Less: Operating Fund Usage	(48,082)	(17,218)	(4,084)
Appropriated Fund Usage	-	-	-

### Tangible Capital Asset Transactions

Add: Acquisition of Tangible Capital Assets:			
<b>(Section 1)</b>			
Gen. Gov't	6,000	6,135	-
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Prot. EM	-	-	-
Transportation	361,770	395,259	40,200
Environ. Health	-	-	-
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	-	-
Utilities	-	-	-
Subtotal	<b>367,770</b>	<b>401,395</b>	<b>40,200</b>

Less: Amortization of Tangible Capital Assets:			
<b>(Section 2)</b>			
Gen. Gov't	4,216	3,073	3,687
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Port. -EM	-	-	-
Transportation	290,547	259,207	272,068
Environ. Health	-	-	-
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	-	-
Utilities	-	-	-
Subtotal	<b>294,763</b>	<b>262,280</b>	<b>275,755</b>

Less: Proceeds on disposal of tangible capital assets	-	3,446	-
Add: Gain on the disposal of tangible capital assets	-	-	-
Add: Loss on the disposal of tangible capital assets	-	-	-
	-	3,446	-

*Net of Tangible Capital Asset transactions* **73,007**    **142,561**    **(235,555)**

Excess (Shortage) of capital expenditures over expense **169,171**    **176,996**    **(227,387)**

### Other Non-Financial Asset Transactions

Add: Acquisition of supplies inventories			
Acquisition of prepaid expenses			
Less: Consumption of supplies inventories			
Use of prepaid expenses			
Excess (Shortage) of expenditures over expenses	-	-	-

**Budgeted Surplus (Deficit) with Amortization** **169,171**    **176,996**    **(227,387)**

Approved By Council on 7 May, 2020

REEVE

ADMINISTRATOR