

Rural Municipality of Nipawin No. 487

Operating Budget for 2023

2022 Budget	2022 Actual	2023 Budget
-------------	-------------	-------------

Actuals not Audited

FINAL

Cash Budget

TAXES AND OTHER UNCONDITIONAL REVENUE

TAXES (Schedule 1)			
General Municipal Tax Levy	2,187,072	2,186,686	2,280,950
Abateements and Adjustments	(6,500)	-	(5,000)
Discount on Current Years Taxes	(85,000)	(90,245)	(91,000)
Net Levy for Municipal Purposes	2,095,572	2,096,441	2,184,950
Penalty on Tax Arrears	7,500	5,317	4,500
Total Taxes	2,103,072	2,101,757	2,189,450

UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	349,889	350,091	397,810
Local Grant	-	-	-
Other	-	-	-
Total Unconditional Grants	349,889	350,091	397,810

GRANTS -IN-LIEU OF TAXES (Schedule 1)

Federal & Provincial	5,404	5,136	5,403
Provincial - TransGas	1,088	1,088	1,088
Other	-	-	-
Total Grants in Lieu of Taxes	6,492	6,224	6,491

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE

2,459,453	2,458,072	2,593,751
------------------	------------------	------------------

OPERATING AND CAPITAL REVENUE BY FUNCTION

OPERATING REVENUE

FEES AND CHARGES (Schedule 02)

Sale of:	Functional Area		
Gravel	Transportation	248	-
Maps	General Government	1,850	1,550
Tax Certificates	General Government	1,800	1,500
Sale of supplies	Transportation	1,000	-
General Office Services	General Government	50	50
Custom Work	Transportation	39,500	-
Joint Administration	General Government	40,328	40,928
Building Permits	Planning & Devel	8,000	20,000
Permits (Roads & Approaches)	Transportation	1,600	300
Other	General Government	-	-
Rentals	General Government	-	-
Hosting fees	General Government	-	-
Tax Enforcement Fees	General Government	2,000	1,000
Emergency Management	Protective	2,000	-
Voluntary Fine Payments	General Government	-	-
Pest Control	Env & PH Services	1,300	1,300
Licenses	General Government	-	-
Cemetery	Env & PH Services	-	1,200
Total Fees and Charges		99,428	67,828

MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance Agreements	Transportation	500	3,911	1,000
Public Reserves	Planning & Devel	-	1,890	-
Development Charges	Planning & Devel	300	700	500
Appeals	Planning & Devel	-	-	-
Total Maintenance and Development Charges		800	6,502	1,500

Rural Municipality of Nipawin No. 487

Operating Budget for 2023

	2022 Budget	2022 Actual	2023 Budget
<i>Actuals not Audited</i>			

CAPITAL ASSET PROCEEDS (Schedule 2)

Capital Asset Proceeds	Transportation	(46,883)	(29,072)	3,355
Land Sales - Gain	General Government	-	-	-

INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest	General Government	20,050	87,210	100,000
Commissions	General Government	3,000	3,640	3,000
Dividends	General Government	600	1,107	1,000
Investment Revenue	General Government	-	(3,424)	-
Total Investment Income and Commissions		23,650	88,534	104,000

CONDITIONAL GRANTS

Recycling	Env & PH Services	-	-	-
Canada Community Building Fund	Transportation	59,204	31,024	63,252
SK WATERSHED - Channel Clearing	Env & PH Services	-	-	-
Pest/weed Control		19,265	19,265	18,034
Other (<i>Primary Weight Corridor</i>)		21,456	40,438	96,250
Total Conditional Grants		99,925	90,727	177,536

Total Operating Revenues

176,921	276,116	354,219
----------------	----------------	----------------

CAPITAL REVENUE

CONDITIONAL GRANTS (Schedule 2)

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

Total Conditional

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

Total Capital Revenues

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

OTHER REVENUES

Other	Transportation	-	-	-
Other - Rebates	RC & HW	700	63,375	1,500
Donations- cemetery/bushfields		-	250	-
Donations -				
Total Other Revenues		700	63,625	1,500

TOTAL REVENUES

2,637,073	2,797,814	2,949,470
------------------	------------------	------------------

Handwritten initials/signature

Rural Municipality of Nipawin No. 487

Operating Budget for 2023

2022 Budget	2022 Actual	2023 Budget
-------------	-------------	-------------

Actuals not Audited

OPERATING EXPENDITURES

General Government (Schedule 3)

Wages & Benefits

Wages	Council & Comm. Mtgs.	Administrator	Office Staff
41,500	37,263	41,500	
88,871	88,871	92,426	
96,005	87,011	94,532	

Benefits

Council & Comm. Mtgs. - Mileage	Administrator	Office Staff	Other - WCB (council/contractors)
4,000	2,642	3,500	
15,745	15,802	17,198	
19,166	16,866	21,460	
2,375	1,847	2,000	
267,662	250,301	272,615	

Professional/Contract Services

Legal Fees	6,500	3,498	5,000
Audit	8,750	8,957	9,000
Assessment - SAMMA & Bd Revision	25,560	25,558	26,050
Advertising	2,500	220	500
Printing	2,500	1,426	2,500
Council Convention, Travel, meals & staff socials	14,550	10,223	14,500
Staff Travel, Meals and Training	5,000	2,676	5,000
Office Maintenance (Janitorial Contract)	500	483	600
Insurance (General & Bond)	5,400	5,298	5,756
Memberships/Subscriptions	20,000	18,734	21,000
Consulting	23,000	23,544	92,113
Tax Enforcement/Collection	2,000	3,976	2,000
Bylaw Enforcement	2,500	-	3,000
Office Equipment & Support Fees	25,600	23,985	28,800
Bank & Credit Card Charges	1,100	979	1,300
Elections	3,000	2,472	-
Board Reps Remuneration (BOR)	1,500	600	1,500
Subtotal Professional Contracted Services	148,460	132,627	218,618

Utilities

Heat	900	943	975
Power	3,000	3,318	3,500
Sewer	624	624	624
Telephone	5,500	5,143	5,500
Subtotal Utilities	10,024	10,027	10,599

Maintenance, Materials and Supplies

Stationary & Promotional Supplies	6,500	3,441	4,500
Postage	4,000	2,697	3,500
Janitorial supplies	650	836	900
Pharmaceutical and First Aid Supplies	500	-	700
Long service awards & Gifts	1,500	150	500
Office Repair/Maintenance	2,000	610	5,500
Subtotal Maintenance, Materials and Supplies	15,150	7,734	15,600

Grants and Contributions	1,000	50	200
Tangible Capital Asset Expenditures	-	-	-
Allowance for Uncollectable	5,100	5,100	3,849
Other	-	-	-

Total General Government Expenditures

447,396	405,839	521,481
----------------	----------------	----------------

Rural Municipality of Nipawin No. 487

Operating Budget for 2023

2022 Budget	2022 Actual	2023 Budget
<i>Actuals not Audited</i>		

Protective Services (Schedule 3)

Police Protection

Professional/Contract Service
Justice Requisition
Memberships/Subscriptions
Subtotal Policing Professional/Contract Service

Grants and Contributions
Tangible Capital Asset Expenditures

52,740	52,033	54,000
52,740	52,033	54,000
-	-	-
-	-	-

Subtotal Policing Protection

52,740	52,033	54,000
--------	--------	--------

Fire Protection

Professional/Contract Services
EMS Contract (911)
Travel & Conferences
Subtotal Fire Professional/Contract Services

1,582	1,581	1,760
-	-	-
1,582	1,581	1,760

Grants and Contributions
Tangible Capital Asset Expenditures
Other (Specify)
Subtotal Fire Protection

132,000	81,619	131,600
-	-	-
133,582	83,200	133,360

Emergency Management

Professional/Contract Services
Emergency Co-ordinator
Travel & Conferences
Insurance
Memberships/Subscriptions
Subtotal Emergency Professional/ Contract Services

5,000	-	5,000
2,000	-	2,000
-	-	-
-	-	-
7,000	-	7,000

Total Protective Services

193,322	135,234	194,360
---------	---------	---------

Transportation Services (Schedule 3)

Maintenance
Wages & Benefits
Foreman
Labourers
Foreman - benefits
Labourers - benefits
Council Supervision
Subtotal Wages and Benefits

95,381	93,720	96,203
450,759	371,948	376,915
16,709	15,941	17,912
87,416	69,781	76,712
15,425	7,492	11,725
665,690	558,882	579,467

Professional Contract Services
Engineering
Contracted Maintenance
Advertising
Training, Travel & Meals
Insurance/Vehicle Registration
Annual subscriptions (alarm & GPS System)
Contracted - other
Subtotal Professional/Contract Services

2,000	607	2,500
35,000	24,733	30,000
300	125	-
3,500	1,359	2,000
22,000	29,278	31,625
3,000	1,145	1,500
-	66	800
65,800	57,313	68,425

Utilities
Heat
Power
Street Lights
Telephone
Sewer
Subtotal Utilities

5,500	6,052	6,100
3,000	3,321	3,500
1,200	1,015	1,100
2,500	2,458	2,500
624	624	624
12,824	13,470	13,824

Rural Municipality of Nipawin No. 487

Operating Budget for 2023

2022 Budget	2022 Actual	2023 Budget
-------------	-------------	-------------

Actuals not Audited

Maintenance, Materials & Supplies
 Building Maintenance Materials & Supplies
 Shop Supplies and Small Tools
 Safety
 Equipment/Machinery Repairs & Maintenance
 Rentals
 Fuel & Oil
 Gravel/Sand
 Rip Rap
 Culverts/Drainage
 Surfacing Material/CaCl2
 Road Construction
 Road/Street signs
 Construction Projects

4,000	1,407	10,000
14,500	12,469	13,000
1,000	755	2,000
119,050	235,069	177,500
-	-	-
267,000	368,102	375,000
147,000	152,748	203,500
5,000	-	5,000
50,000	40,800	10,000
20,000	-	-
90,000	115,471	-
3,000	776	3,000
85,000	5,226	-
805,550	932,824	799,000

Subtotal Maintenance, Materials and Supplies

Grants and Contributions
 Tangible Capital Asset Expenditure
 Interest
 Other- Permits & Fines
 Other (Specify)-
Total Maintenance

-	-	-
305,800	347,414	218,151
-	-	-
-	-	-
-	-	-
1,855,664	1,909,903	1,678,867

Total Transportation Services

1,855,664	1,909,903	1,678,867
------------------	------------------	------------------

Environmental Health Service (Schedule 3)

Wages & Benefits
 Board Representatives

-	-	-
-	-	-
-	-	-

Subtotal Wages and Benefits

Professional Contract Services

Waste Collection/Disposal
 Contracted Pest and Weed Control
 Insurance

Subtotal Professional/Contract Services

145,150	131,600	135,200
45,750	45,302	52,850
24	70	180
190,924	176,972	188,230

Maintenance, Materials & Supplies

Elkhill Cemetery
 Weed Control Supplies
 Pest Control Supplies/Bait

Subtotal Maintenance, Materials & Supplies

2,500	3,122	2,750
1,500	154	350
9,500	8,528	9,000
13,500	11,803	12,100

Grants and Contributions (Heliport)

Tangible Capital Asset Expenditures

Interest

Other

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

Total Environmental Health Service Expenditures

204,424	188,775	200,330
----------------	----------------	----------------

Public Health and Welfare Services (Schedule 3)

Grants and Contributions
 Elkhill Revitalization Project
 Interest
 Other

-	-	-
24,000	19,587	10,000
-	-	-
-	-	-

Total Public Health and Welfare Expenditures

24,000	19,587	10,000
---------------	---------------	---------------



Rural Municipality of Nipawin No. 487

Operating Budget for 2023

2022 Budget	2022 Actual	2023 Budget
	<i>Actuals not Audited</i>	

Planning and Development Services

Professional/Contract Services			
Building Inspection Fees	20,000	28,417	30,000
Planning & Zoning Costs	3,000	1,550	1,500
Advertising	5,000	4,500	2,250
Development Appeal Board	5,000	-	5,000
Memberships/Subscriptions-	1,500	1,500	1,500
Subtotal Professional/Contract Services	34,500	35,967	40,250

Grants and Donations	-	-	-
Tangible Capital Asset Expenditures -			
Other (
Other (

Total Planning and Development Expenditures

34,500	35,967	40,250
---------------	---------------	---------------

Recreation and Cultural Services (Schedule 03)

Professional/Contract Services			
Inkster Site	1,500	550	1,000
Bushfields Site	4,000	7,967	2,500
Insurance	-	-	-
Utilities (Inkster site)	600	505	600
Library Requisition	17,721	17,721	18,000
Subtotal Professional/Contract Services	23,821	26,742	22,100

Grants and Contributions -	10,250	9,950	9,250
Tangible Capital Asset Expenditures	-	-	-
Interest			
Allowance for Uncollectable			
Other (-	-	-

Total Recreation and Cultural Expenditures

34,071	36,692	31,350
---------------	---------------	---------------

TOTAL OPERATING EXPENDITURES

2,793,377	2,731,998	2,676,638
------------------	------------------	------------------

CHANGE IN NET-FINANCIAL ASSETS (Revenues Minus Expenditures)

(156,303)	65,816	272,832
------------------	---------------	----------------

Operating Surplus/Appropriated Fund Usage

Operating Fund Usage	(156,303)	65,816	272,832
Appropriated Fund Usage	163,642	161,502	(267,000)

TOTAL CASH SURPLUS/(DEFICIT)

7,339	227,318	5,832
--------------	----------------	--------------

Rural Municipality of Nipawin No. 487

Operating Budget for 2023

2022 Budget	2022 Actual	2023 Budget

Actuals not Audited

Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT)

7,339	227,318	5,832
-------	---------	-------

Long Term Debt

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

-	-	-
-	-	-

Municipal Reserves

Less: Operating Fund Usage
Appropriated Fund Usage

156,303	(65,816)	(272,832)
(163,642)	(161,502)	267,000

Tangible Capital Asset Transactions

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

Gen. Gov't
Prot. - Policing
Prot. - Fire
Prot. EM
Transportation
Environ. Health
Public Health
Planning & Devel.
Recreation
Utilities
Subtotal

-	-	-
-	-	-
-	-	-
305,800	347,414	218,151
24,000	19,587	10,000
-	-	-
-	-	-
-	-	-
-	-	-
329,800	367,000	228,151

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

Gen. Gov't
Prot. - Policing
Prot. - Fire
Port. -EM
Transportation
Environ. Health
Public Health
Planning & Devel.
Recreation
Utilities
Subtotal

1,545	1,545	1,299
-	-	-
-	-	-
255,803	258,125	289,658
-	-	-
-	-	-
-	-	-
257,348	259,670	290,957

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

46,883	29,072	(3,355)
-	-	-
46,883	29,072	(3,355)

Net of Tangible Capital Asset transactions

Excess (Shortage) of capital expenditures over expense

134,012	591,039	(54,498)
---------	---------	----------

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

134,012	591,039	(54,498)
----------------	----------------	-----------------

Approved By Council on 11 April 2023

REEVE

ADMINISTRATOR