

Rural Municipality of Nipawin No. 487

Operating Budget for 2024

2023 Budget	2023 Actuals	2024 Budget
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Actuals not Audited

2024

Cash Budget

TAXES AND OTHER UNCONDITIONAL REVENUE

TAXES (Schedule 1)

General Municipal Tax Levy	2,280,950	2,279,341	2,370,514
Abateements and Adjustments	(5,000)	(5,303)	(7,000)
Discount on Actuals Years Taxes	(91,000)	(95,833)	(99,667)
Net Levy for Municipal Purposes	2,184,950	2,178,204	2,263,847
Penalty on Tax Arrears	4,500	3,360	4,500
Total Taxes	2,189,450	2,181,564	2,268,347

UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	397,810	397,722	453,403
Local Grant	-	-	-
Other			
Total Unconditional Grants	397,810	397,722	453,403

GRANTS - IN-LIEU OF TAXES (Schedule 1)

Federal & Provincial	5,403	5,136	5,342
Provincial - TransGas	1,088	1,088	1,088
Other			
Total Grants in Lieu of Taxes	6,491	6,224	6,430

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE

2,593,751	2,585,510	2,728,180
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OPERATING AND CAPITAL REVENUE BY FUNCTION

OPERATING REVENUE

FEES AND CHARGES (Schedule 02)

	Functional Area	
Sale of:		
Gravel	-	3,060
Maps	1,550	1,053
Tax Certificates	1,500	2,020
Sale of supplies	-	800
General Office Services	50	1,219
Custom Work	2,975	26,253
Joint Administration	40,928	40,928
Building Permits	20,000	38,837
Permits (Roads & Approaches)	300	300
Other	-	-
Rentals	-	-
Hosting fees	-	-
Tax Enforcement Fees	1,000	1,735
Emergency Management	-	-
Voluntary Fine Payments	-	-
Pest Control	1,300	1,300
Licenses	-	217
Cemetery	1,200	1,500
Total Fees and Charges	70,803	119,223

MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance Agreements	1,000	51	-
Public Reserves	-	-	-
Development Charges	500	525	500
Appeals	-	-	-
Total Maintenance and Development Charges	1,500	576	500

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CAPITAL ASSET PROCEEDS (Schedule 2)

Capital Asset Proceeds	3,355	(3,518)	(50,000)
Land Sales - Gain	-	-	-

INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest			
Commissions	100,000	206,825	228,000
Dividends	3,000	4,000	3,500
Investment Revenue	1,000	1,454	200
Total Investment Income and Commissions	104,000	212,279	231,700

CONDITIONAL GRANTS

Recycling	-	-	-
Canada Community Building Fund	63,252	67,670	32,228
SK WATERSHED - Channel Clearing	-	-	-
Pest/weed Control	18,034	18,034	9,320
Other (CTP & SGI)	96,250	21,468	46,828
Total Conditional Grants	177,536	107,172	88,376

Total Operating Revenues

357,194	435,732	361,724
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CAPITAL REVENUE

CONDITIONAL GRANTS (Schedule 2)

Provincial	-	-	-
Provincial	-	-	-
PDAP	-	-	-
Bridges	-	-	-
Total Conditional	-	-	-
Total Capital Revenues	-	-	-

Total Capital Revenues

OTHER REVENUES

Other Sale of Equipment(packer)	-	12,500	-
Other - Rebates	1,500	12,491	2,500
Donations- cemetery/bushfields	-	200	-
Donations -			
Total Other Revenues	1,500	25,191	2,500

Total Other Revenues

TOTAL REVENUES

2,952,445	3,046,433	3,092,404
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Rural Municipality of Nipawin No. 487

Operating Budget for 2024

OPERATING EXPENDITURES

General Government (Schedule 3)

Wages & Benefits

Wages	Council & Comm. Mtgs.	41,500	36,883	38,000
	Administrator	92,426	95,188	110,000
	Office Staff	94,532	102,267	144,772
Benefits	Council & Comm. Mtgs.- Mileage	3,500	3,469	4,000
	Administrator	17,198	18,064	19,595
	Office Staff	21,460	22,170	31,298
	Other - WCB (council/contractors)	2,000	1,917	2,000
	Subtotal Wages and Benefits	272,615	279,957	349,664

Professional/Contract Services

	Legal Fees	5,000	11,876	15,000
	Audit	9,000	9,275	15,000
	Assessment - SAMA & Bd Revision	26,050	26,046	27,093
	Advertising	500	368	1,000
	Printing	2,500	1,071	3,000
	Council Convention, Travel, meals & staff socials	14,500	9,074	17,400
	Staff Travel, Meals and Training	5,000	17,227	25,000
	Office Maintenance (Janitorial Contract)	600	506	600
	Insurance (General & Bond)	5,756	3,466	8,070
	Memberships/Subscriptions	21,000	23,776	24,727
	Consulting	92,113	2,725	4,000
	Tax Enforcement/Collection	2,000	1,653	2,000
	Bylaw Enforcement	3,000	-	3,000
	Office Equipment & Support Fees	28,800	12,793	31,620
	Bank & Credit Card Charges	1,300	955	1,301
	Elections	-	-	2,500
	Board Reps Remuneration (BOR)	1,500	3,939	1,500
	Subtotal Professional Contracted Services	218,618	124,749	182,811

Utilities

	Heat	975	976	1,045
	Power	3,500	2,813	3,010
	Sewer	624	624	624
	Telephone	5,500	7,264	8,200
	Subtotal Utilities	10,599	11,677	12,879

Maintenance, Materials and Supplies

	Stationary & Promotional Supplies	4,500	5,044	8,000
	Postage	3,500	2,561	2,500
	Janitorial supplies	900	889	900
	Pharmaceutical and First Aid Supplies	700	460	500
	Long service awards & Gifts	500	45	50
	Office Repair/Maintenance	5,500	2,764	5,000
	Subtotal Maintenance, Materials and Supplies	15,600	11,763	16,950

Grants and Contributions

	Tangible Capital Asset Expenditures	200	5,050	200
	Allowance for Uncollectable	-	-	161,955
	Amortization	3,849	-	-
		-	1,299	-

Total General Government Expenditures

	2023 Budget	2023 Actuals	2024 Budget
		<i>Actuals not Audited</i>	
	521,481	434,496	724,459

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Operating Budget for 2024

Protective Services (Schedule 3) Police Protection

2023 Budget	2023 Actuals	2024 Budget
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Actuals not Audited

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

54,000	55,081	55,861
54,000	55,081	55,861

Grants and Contributions
Tangible Capital Asset Expenditures

-	-	-
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Subtotal Policing Protection

54,000	55,081	55,861
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Fire Protection

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

1,760	2,935	6,012
-	-	-
1,760	2,935	6,012

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

131,600	142,234	152,000
-	-	-
133,360	145,169	158,012

Emergency Management

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

5,000	109	2,000
2,000	354	1,000
-	-	-
-	-	-
7,000	463	3,000

Total Protective Services

194,360	200,713	216,873
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Transportation Services (Schedule 3)

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

96,203	91,085	91,649
376,915	377,184	458,559
17,912	15,023	17,640
76,712	71,159	92,381
11,725	9,127	8,225
579,467	563,577	668,455

Professional Contract Services

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

2,500	693	2,000
30,000	26,143	125,000
-	-	-
2,000	9,935	15,000
31,625	24,791	40,056
1,500	1,145	5,567
800	842	900
68,425	63,549	188,523

Utilities

Heat
Power
Street Lights
Telephone
Sewer
Subtotal Utilities

6,100	6,230	6,559
3,500	2,841	3,040
1,100	1,051	1,125
2,500	2,537	1,780
624	624	624
13,824	13,283	13,128

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Operating Budget for 2024

	2023 Budget	2023 Actuals	2024 Budget
Maintenance, Materials & Supplies			
Building Maintenance Materials & Supplies	10,000	9,729	15,000
Shop Supplies and Small Tools	13,000	13,406	35,000
Safety	2,000	3,219	6,000
Equipment/Machinery Repairs & Maintenance	172,000	182,703	220,181
Rentals	-	-	-
Fuel & Oil	374,500	304,985	307,000
Gravel/Sand	203,500	267,273	330,000
Rip Rap	5,000	2,763	5,000
Culverts/Drainage	10,000	674	-
Surfacing Material/CaCl2	-	1,040	-
Road Construction	-	-	-
Road/Street signs	3,000	3,902	17,366
Construction Projects	-	-	-

Actuals not Audited

Subtotal Maintenance, Materials and Supplies

793,000 789,693 935,547

Grants and Contributions	-	-	-
Tangible Capital Asset Expenditure	218,151	115,152	1,174,592
Interest	-	-	-
Other- Permits & Fines	-	-	-
Other (Specify)-	-	-	-

Total Maintenance

1,672,867 1,545,255 2,980,244

Total Transportation Services

1,672,867 1,545,255 2,980,244

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

	135,200	129,325	141,001
	52,850	37,880	47,500
	180	180	190

Subtotal Professional/Contract Services

188,230 167,384 188,691

Maintenance, Materials & Supplies

Elkhill Cemetery
Weed Control Supplies
Pest Control Supplies/Bait

	2,750	886	2,750
	350	-	1,000
	9,000	-	5,000

Subtotal Maintenance, Materials & Supplies

12,100 886 8,750

Grants and Contributions (Heliport)

Tangible Capital Asset Expenditures

	-	-	-

Interest

Other

Total Environmental Health Service Expenditures

200,330 168,270 197,441

Public Health and Welfare Services (Schedule 3)

Grants and Contributions

Elkhill Revitalization Project

Interest

Other

	-	-	-
	10,000	-	10,000
	-	-	-

Total Public Health and Welfare Expenditures

10,000 - 10,000

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Operating Budget for 2024

Planning and Development Services

2023 Budget	2023 Actuals	2024 Budget
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Actuals not Audited

Professional/Contract Services

Building Inspection Fees	38,173	20,000
Planning & Zoning Costs	663	5,000
Advertising	-	3,000
Development Appeal Board	-	-
Memberships/Subscriptions-	-	-
Subtotal Professional/Contract Services	38,836	28,000

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

-	-	-

Total Planning and Development Expenditures

40,250	38,836	28,000
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Recreation and Cultural Services (Schedule 03)

Professional/Contract Services

Inkster Site	1,880	2,000
Bushfields/Smits/Gingara	536	2,500
Insurance	-	-
Utilities (Inkster site)	498	700
Library Requisition	17,244	19,495
Subtotal Professional/Contract Services	20,158	24,695

Grants and Contributions -
Tangible Capital Asset Expenditures
Interest
Allowance for Uncollectable
Other (

9,250	4,550	19,971
-	-	252,033

Total Recreation and Cultural Expenditures

31,350	24,708	296,699
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TOTAL OPERATING EXPENDITURES

2,670,638	2,412,277	4,453,716
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CHANGE IN NET-FINANCIAL ASSETS
(Revenues Minus Expenditures)

281,807	634,156	(1,361,312)
(267,000)	(267,000)	678,442

Operating Surplus/Appropriated Fund Usage

Operating Fund Usage
Appropriated Fund Usage

281,807	634,156	(1,361,312)
(267,000)	(267,000)	678,442

TOTAL CASH SURPLUS/(DEFICIT)

14,807	367,156	(682,870)
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Rural Municipality of Nipawin No. 487

Operating Budget for 2024

Accrual Budget

2023 Budget	2023 Actuals	2024 Budget
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Actuals not Audited

TOTAL CASH SURPLUS/(DEFICIT)

14,807	367,156	(682,870)
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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

(281,807)	(634,156)	1,361,312
267,000	267,000	(678,442)

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
	-	-	-	-	218,151	115,152	-	-	-	-	1,174,592
	-	-	-	-	10,000	-	-	-	-	-	10,000
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	252,033	-	252,033
	-	-	-	-	-	-	-	-	-	-	-
	228,151	115,152	-	-	-	-	-	-	-	-	1,598,580

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
	1,299	1,299	-	-	-	-	-	-	-	-	1,299
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	289,658	274,100	-	-	-	-	-	-	-	-	265,075
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	290,957	275,399	-	-	-	-	-	-	-	-	266,374

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

(3,355)	3,518	50,000
-	-	-

(3,355)	3,518	50,000
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Net of Tangible Capital Asset transactions

(66,161)	(156,730)	1,382,206
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Excess (Shortage) of capital expenditures over expenses

(36,548)	577,582	16,465
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Other Non-Financial Asset Transactions

Add:

Acquisition of supplies inventories

Less:

Acquisition of prepaid expenses

Consumption of supplies inventories

Use of prepaid expenses

Excess (Shortage) of expenditures over expenses

-	-	-
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Budgeted Surplus (Deficit) with Amortization

(36,548)	577,582	16,465
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Approved By Council on March 19, 2024



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