

# General Operating Budget Summary for the Year 2023

## RURAL MUNICIPALITY OF HILLSDALE NO. 440

### Revenues

Municipal Tax Levy	4,490,480
Abatements and Adjustments	-2,350
Discount on taxes	0
Penalty on Tax Arrears	40,000
Unconditional Grants	299,915
Grant in Lieu of Taxes	29,370
General Government Services	216,500
Protective Services	500
Transportation Services	129,902
Environmental & Public Health Services	8,527
Planning and Development Services	167,970
Recreation and Culture Services	0

Total Revenues \$5,380,814

Taxable Assessment Mill Rate 6.6

Mill Rate Factor	1
Agricultural Residential	1.3
Commercial	8.75

Base Tax	0.00
Agricultural Residential	0.00
Commercial	500.00 Land
	1,800.00 Improvements

Minimum Tax	0.00
Agricultural Residential	225.00 Land
Commercial	0.00

### Expenditures

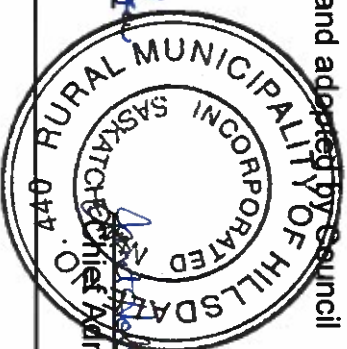
General Government Services	618,066
Protective Services	261,632
Transportation Services	3,969,882
Environmental & Public Health Services	93,848
Planning and Development Services	15,725
Recreation and Culture Services	101,973

Total Expenditures \$5,061,126

Budgeted Surplus (Deficit) \$ 319,688

This budget was approved and adopted by Council  
this 6th day of April, 2023.

  
Henry Seapolder  
Chief Administrative Officer



**Rural Municipality of Hillsdale No. 440  
Operating Revenues for 2023**

2023 Budget	2022 Actual	2021 Actual
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**TAXES**

General Municipal Tax Levy	4,490,480	5,802,086	4,899,486
Abatements and Adjustments	- 2,350	- 2,350	- 8,584
Discount on Current Years Taxes		- 102	- 226,894
<b>Net Levy for Municipal Purposes</b>	<b>4,488,130</b>	<b>5,799,634</b>	<b>4,664,008</b>
Trailer License Fees			
Penalty on Tax Arrears	40,000	45,836	373,865
Other			21
<b>Total Taxes</b>	<b>4,528,130</b>	<b>5,845,470</b>	<b>5,037,894</b>

**UNCONDITIONAL GRANTS**

Equalization (Revenue Sharing)	299,915	259,243	274,421
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**GRANTS -IN-LIEU OF TAXES**

Federal			
Provincial - Sasktel	28,100	25,090	19,440
Provincial - Other	1,270	1,134	1,012
Treaty Land Entitlement			15,598
Other			
<b>Total Grants in Lieu of Taxes</b>	<b>29,370</b>	<b>26,224</b>	<b>36,050</b>

**TOTAL TAXES & OTHER CONDITIONAL REVENUE**

<b>4,857,415</b>	<b>6,130,937</b>	<b>5,348,365</b>
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**OPERATING AND CAPITAL REVENUE BY FUNCTION**

**General Government Services**

Custom Work - Tax Enforcement	2,000	2,375	1,446
Sale of Supplies - Maps	2,000	2,031	1,398
Other: Tax Certificate	1,000	720	220
General Office Services	1,000	315	2,410
Tangible capital asset sales - gain (loss)			-2
Land sales - gain			
Investment Income and Commissions	140,000	137,697	62,300
Other	5,000	17,361	24,633
Conditional Grants - Village Portion of Wages	65,500	60,432	54,415
- Village Portion of Building			
<b>Total General Government Services</b>	<b>216,500</b>	<b>220,931</b>	<b>146,820</b>

**Protective Services**

Custom Work			
Fire Fees		5,483	4,618
Conditional Grants	500		
<b>Total Protective Services</b>	<b>500</b>	<b>5,483</b>	<b>4,618</b>

**Transportation Services**

Custom Work	20,000	20,467	17,151
Sale of Supplies	1,000	2,138	770
Road Maintenance and Restoration Agreements	35,000	34,139	41,346
Tangible capital asset sales - gain (loss)		-23,161	-20,287
Other: Licenses	2,250	2,250	1,800
Permits	10,000	9,150	16,850
Conditional Grants - Primary Weight Corridor	11,652	11,652	13,604
- Gas Tax	50,000	17,088	67,383
- RIRG		435,421	
- RM442			
<b>Total Transportation Services</b>	<b>129,902</b>	<b>509,144</b>	<b>138,617</b>

**Environmental and Public Health Services**

Waste and Disposal Fees	4,000	4,126	4,027
Pest Control Supplies		2,704	6,510
Cemetery		560	1,400
Other: Vet Service Board	1,382	1,382	1,263
Conditional Grants - MMRP			
- PREP	3,145	11,821	5,025
- Invasive Species			
<b>Total Environmental and Public Health Services</b>	<b>8,527</b>	<b>20,593</b>	<b>18,225</b>

**Operating Revenues for 2023**

**Planning and Development Services**  
Maintenance and Development Charges  
Land Rent  
Other: Oil Well Surface Lease  
    ADD Board  
    Cemetery  
**Total Planning and Development**

2023 Budget	2022 Actual	2021 Actual
	600	300
62,970	62,970	51,331
105,000	105,052	92,341
<b>167,970</b>	<b>168,622</b>	<b>143,972</b>

**Recreation and Cultural Services**  
Other: Donations  
**Total Recreation and Culture**

	1,095	830
<b>0</b>	<b>1,095</b>	<b>830</b>

**TOTAL SEGMENTED REVENUES**

<b>523,399</b>	<b>925,868</b>	<b>453,082</b>
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**TOTAL REVENUES**

<b>5,380,814</b>	<b>7,056,805</b>	<b>5,801,447</b>
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**Rural Municipality of Hillsdale No. 440  
Operating Expenditures for 2023**

2023 Budget	2022 Actual	2021 Actual
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**GENERAL GOVERNMENT**

**Wages & Benefits**

Wages	Council & Comm. Mtgs.	30,000	25,250	26,500
	Administrator	113,476	104,293	104,278
	Assistant Administrator	199,510	184,846	174,870
Benefits	Council & Comm. Mtgs.	14,250	11,470	14,190
	Administrator	20,000	19,387	18,040
	Assistant Administrator	44,000	41,899	38,911
	Other			
<b>Subtotal Wages and Benefits</b>		<b>421,236</b>	<b>387,145</b>	<b>376,789</b>

**Professional/Contract Services**

	Legal Fees	2,500	60	2,952
	Audit	8,500	8,365	8,022
	Assessment - SAMA	17,356	15,375	14,756
	Advertising	500	875	465
	Other Professional Services		71	
	Communications/Map	1,500	1,153	1,471
	Council Travel and Meals	8,500	5,972	5,665
	Travel, Meals and Subsistence	15,000	12,528	3,009
	Office Maintenance. (Contract)	2,200	2,127	1,983
	Insurance (General & Bond)	8,820	18,139	8,695
	Memberships/Subscriptions	21,000	21,045	20,509
	Conference Fees		150	
	Communications		500	
	Contracted Tax Enforcement/Collection	3,500	2,174	2,923
	Election	1,500	1,951	
	Computer Support/EMA	6,000	5,958	4,535
	Contracted Maintenance & Repairs	500		
	Public Relations	7,000	6,978	5,859
	Bank Charges	200	64	118
	Other			
<b>Subtotal Professional Contracted Services</b>		<b>104,576</b>	<b>103,485</b>	<b>80,962</b>

**Utilities**

	Heat	2,500	723	746
	Power	4,650	4,081	3,278
	Water	1,000	941	980
	Telephone	2,650	2,645	2,637
<b>Subtotal Utilities</b>		<b>10,800</b>	<b>8,390</b>	<b>7,641</b>

**Maintenance, Materials and Supplies**

	Postage	3,000	3,017	560
	Office Supplies	17,000	17,087	16,000
	Janitorial supplies	225	252	209
	Election supplies			
	Long service awards			
	Office Repair/Maintenance.	1,000	1,151	2,568
<b>Subtotal Maintenance, Materials and Supplies</b>		<b>21,225</b>	<b>21,507</b>	<b>19,337</b>

Grants and Contributions	100	100	100
Amortization - Building	14,129	14,129	14,129
Amortization - Machinery & Equipment			
Amortization - Office & IT			
Allowance for Uncollectable	46,000	69,412	523,216
Interest			
Other (Specify)			450
<b>Total General Government Expenditures</b>	<b>618,066</b>	<b>604,168</b>	<b>1,022,624</b>

**PROTECTIVE SERVICES**

**Police Protection**

**Wages & Benefits**

Municipal Force Wages

Municipal Force Benefits

**Subtotal Policing Wages & Benefits**


**Professional/Contract Service**

Justice Requisition

Travel, Meals and Subsistence

Insurance

Memberships/Subscriptions

Contracted Enhanced Policing

**Subtotal Policing Professional/Contract Service**

45,530	28,674	27,350
110,000	74,375	69,500
155,530	103,049	96,850

**Utilities**

Heat

Power

Water

Telephone

**Subtotal Policing Utilities**


**Policing Maintenance, Materials and Supplies**

Stationary and Postage

Office Supplies

Vehicle/Equipment Repair parts, oil gas, tools

Small Tools and Equipment

**Subtotal Policing Maintenance, Materials & Supplies**


**Grants and Contributions**

Amortization

Interest

Other (Specify)

**Subtotal Policing Protection**

155,530	103,049	96,850

**Fire Protection**

**Wages & Benefits**

Municipal Force Wages

Municipal Force Benefits

**Subtotal Fire Wages and Benefits**


**Professional/Contract Services**

EMS Contract (911)

Contracted Service - Fire

Contracted Service - Rescue

Training, Travel, Meals and Subsistence

924	830	691
85,000	79,169	71,210
18,178	18,178	18,178
2,000	2,430	538

Insurance			
Contracted Service - Fire			
<b>Subtotal Fire Professional/Contract Services</b>	106,102	100,607	90,617

<b>Utilities</b>			
Heat			
Power			
Water			
Telephone			
<b>Subtotal Fire Utilities</b>			

<b>Maintenance, Materials and Supplies</b>			
Stationary and Postage			
Office Supplies			
Vehicle/Equipment Repair parts. oil gas, tools			
Small Tools and Equipment			
<b>Subtotal Fire Maintenance, Materials &amp; Supplies</b>			

Grants and Contributions			
Amortization			
Interest			
Allowance for Uncollectable			
Other (Specify)			
<b>Subtotal Fire Protection</b>	106,102	100,607	90,617
<b>Total Protective Services</b>	261,632	203,656	187,467

**TRANSPORTATION SERVICES**

**Maintenance**

**Wages & Benefits**

Wages	Council Supervision	13,500	11,750	12,000
	Foreman		15,893	30,073
	Labourer	183,000	69,475	137,896
	Seasonal	168,500	121,175	156,050
	Casual		560	190

Benefits	Council			
	Foreman			200
	Labourer	45,750	10,765	34,091
	Seasonal	35,425	33,341	37,660
	Casual			

<b>Subtotal Wages and Benefits</b>		446,175	262,959	408,160
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**Professional Contract Services**

Engineering/Surveys	15,000	57,633	18,359
Contracted Surfacing/Dust Control	150,000	25,558	
Contracted Maintenance	310,000	224,445	309,370
Advertising	565	238	
Legal			33,306
Office Supplies			
Council Travel	1,000	594	
Travel, Meals and Subsistence	2,500	1,908	514
Insurance/Vehicle Registration	30,000	29,960	28,218
Garbage Disposal	1,000	977	1,002
Building Repair	4,500	1,357	3,875
Long Service Award	700		

Contracted Snow Removal  
**Subtotal Professional/Contract Services**

1,000	810	
516,265	343,480	394,644

**Utilities**

Heat  
 Power  
 Water  
 Telephone  
 Street Lights  
**Subtotal Utilities**

5,900	5,576	2,779
5,500	5,169	5,318
1,450	1,439	1,412
5,700	5,607	6,492
670	676	610
19,220	18,467	16,611

**Maintenance, Materials & Supplies**

Building Maintenance Materials & Supplies  
 Shop Supplies and Small Tools  
 Vehicle/Equipment Repair parts  
 Oil/Fuel  
 Blades  
 Gravel  
 Culverts/Drainage  
 Asphalt/Surfacing Material  
 Road/Street signs  
 Other (Specify) Dust Control  
 Other (Specify)

**Subtotal Maintenance, Materials and Supplies**

10,000	5,402	7,843
90,000	74,214	90,778
205,000	203,753	139,071
35,000	34,851	18,384
465,000	415,849	525,576
20,000	2,745	16,185
30,000	45,585	18,038
3,000	368	2,664
16,000		13,858
874,000	782,767	832,397

**Grants and Contributions**

Amortization - Land Improvements  
 Amortization - Buildings  
 Amortization - Machinery & Equipment  
 Amortization - Vehicles  
 Amortization - Infrastructure  
 Interest  
 Allowance for Uncollectable  
 Other (Specify)

**Total Transportation Services**

4,046	4,046	4,046
10,601	10,602	10,275
271,899	201,466	234,234
14,839	14,839	14,839
1,692,125	1,897,793	1,805,077
120,712	133,569	147,367
3,969,882	3,669,988	3,867,650

**ENVIRONMENTAL & PUBLIC HEALTH SERVICES**

**Wages & Benefits**

Wages  
 Benefits

**Subtotal Wages and Benefits**

0	0	0

**Professional Contract Services**

Waste Collection/Disposal  
 WYWRA  
 Contracted Pest Control  
 Contracted Weed Control  
 Cemetery Maintenance  
 Contracted Repairs  
 Insurance

**Subtotal Professional/Contract Services**

17,500	15,810	15,881
23,300	22,017	23,248
18,000	12,408	27,915
	5,860	5,676
4,600	3,450	4,375
230	159	147
63,630	59,704	77,242

**Utilities**

Heat			
Power	1,500	954	743
Water			
Phone			
<b>Subtotal Utilities</b>	<b>1,500</b>	<b>954</b>	<b>743</b>

**Maintenance, Materials & Supplies**

Tags	200		
Building & Site	500	421	280
Pest Control Supplies	8,000		7,673
Weed Control Supplies	8,000		
<b>Subtotal Maintenance, Materials &amp; Supplies</b>	<b>16,700</b>	<b>421</b>	<b>7,953</b>

Grants and Contributions	10,000	10,000	10,000
Amortization - Land Improvements	1,770	1,770	1,770
Amortization - Building	248	248	248
Interest			
Other (Specify)			
<b>Total Environmental &amp; Public Health Services</b>	<b>93,848</b>	<b>73,097</b>	<b>97,956</b>

**PLANNING & DEVELOPMENT SERVICES**

**Wages & Benefits**

Wages			
Benefits			
<b>Total Wages and Benefits</b>			

**Professional/Contract Services**

Contracted Services			
Advertising			
Municipal Pasture	12,000	11,994	13,010
Insurance	2,800	2,763	2,526
Contracted Equipment Repairs			
<b>Subtotal Professional/Contract Services</b>	<b>14,800</b>	<b>14,757</b>	<b>15,536</b>

**Utilities**

Heat			
Power			
Water			
Phone			
<b>Subtotal Utilities</b>			

**Maintenance, Materials & Supplies**

Building Maintenance Materials & Supplies			
Vehicle/Equipment Repair parts, oil, gas, tools			
Weed Control Materials			
Shop Supplies and Small Tools			
Other (Specify)			
<b>Subtotal Maintenance, Materials and Supplies</b>			

Grants and Donations			
Amortization	925	925	925
Interest			
Other (Specify)			
<b>Total Planning and Development Expenditures</b>	<b>15,725</b>	<b>15,682</b>	<b>16,461</b>



**RECREATION & CULTURAL SERVICES**

**Wages & Benefits**

Wages			
Benefits			
<b>Total Wages and Benefits</b>			

**Professional/Contract Services**

Advertising			
Recreation			
Travel, Meals and Subsistence			
Insurance			
Memberships/Subscriptions			
Conference Fees			
Communications			
Contracted Maintenance			
Contracted Repairs			
Library Requisition	6,973	6,973	6,973
<b>Subtotal Professional/Contract Services</b>	<b>6,973</b>	<b>6,973</b>	<b>6,973</b>

**Utilities**

Heat			
Power			
Water			
Telephone			
<b>Subtotal Utilities</b>			

**Maintenance, Materials & Supplies**

Stationary and Postage			
Office Supplies			
Janitorial supplies			
Building Maintenance Materials & Supplies			
<b>Subtotal Maintenance, Materials and Supplies</b>			

Grants and Contributions	95,000	100,582	133,722
Amortization			
Interest			
Allowance for Uncollectable			
Other (Specify)			
<b>Total Recreation and Cultural Expenditures</b>	<b>101,973</b>	<b>107,555</b>	<b>140,695</b>

**TOTAL OPERATING EXPENDITURES**

<b>5,061,126</b>	<b>4,674,146</b>	<b>5,332,853</b>
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**Net Surplus (Deficit)**  
(Revenues Minus Expenditures)

<b>319,688</b>	<b>2,382,659</b>	<b>468,594</b>
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Reconciliation of Accrual Budget to Cash Budget  
For the year ended December 31, 2023

	<u>2023 Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
<b>Budgeted Surplus (Deficit) as per accrual format</b>	319,688	2,382,659	468,594
(Acquisition) of tangible capital assets	-1,170,000	-1,708,010	-2,093,370
Amortization of tangible capital assets	2,010,582	2,145,818	2,085,543
Proceeds on disposal of tangible capital assets		145,000	15,901
Loss (gain) on disposal of tangible capital assets		23,161	20,289
<b>Surplus (Deficit) of capital expenses over expenditures</b>	840,582	605,969	28,363
(Acquisition) of supplies inventories			-280,996
(Acquisition) of prepaid expense		-199	-568
Consumption of supplies inventories	215,000	214,852	
Use of prepaid expense		214,653	
<b>Surplus (Deficit) of revenue of other non-financial over expenditures</b>	215,000	214,653	-281,564
<b>Other budgeted sources and (uses of cash)</b>			
Decrease (increase) in non financial assets			
(Long term debt principal repayments)	-862,967	-848,960	-835,179
Long term debt issued			
(Transfers to Reserves and Capital Trust fund repayments)			
Transfer from Reserves and Capital Trust fund withdrawal			
Repayment of Deficit from Previous Year			
Transfer (to) from surplus	-862,967	-848,960	-835,179
<b>Budget as presented for internal purposes (cash basis)</b>	<u>512,303</u>	<u>2,354,321</u>	<u>-619,786</u>
<b>TCA Amortization Expenses</b>			
General Government Services	14,129	14,129	14,129
Protective Services	0	0	0
Transportation Services	1,993,510	2,128,746	2,068,471
Environment Health and Welfare Services	2,018	2,018	2,018
Planning and Development Services	925	925	925
Recreation and Culture Services	0	0	0
<b>Total Amortization</b>	<u>2,010,582</u>	<u>2,145,818</u>	<u>2,085,543</u>