

# General Operating Budget Summary for the Year 2022

**AMENDED**

## RURAL MUNICIPALITY OF HILLSDALE NO. 440

### Revenues

Municipal Tax Levy	5,801,000
Abatements and Adjustments	-1,800
Discount on taxes	-101
Penalty on Tax Arrears	36,000
Unconditional Grants	259,094
Grant in Lieu of Taxes	35,039
General Government Services	137,100
Protective Services	500
Transportation Services	134,104
Environmental & Public Health Services	10,715
Planning and Development Services	147,000
Recreation and Culture Services	0
<b>Total Revenues</b>	<b>\$6,558,651</b>

### Expenditures

General Government Services	676,874
Protective Services	196,391
Transportation Services	3,898,623
Environmental & Public Health Services	100,648
Planning and Development Services	17,575
Recreation and Culture Services	101,973
<b>Total Expenditures</b>	<b>\$4,992,084</b>
<b>Budgeted Surplus (Deficit)</b>	<b>\$ 1,566,567</b>

Taxable Assessment	Mill Rate	5.89
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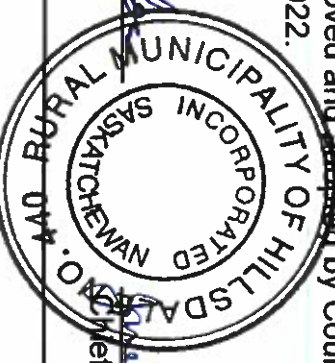
Mill Rate Factor	1
Agricultural	1.3
Residential	9
Commercial	

Base Tax	0.00
Agricultural	0.00
Residential	500.00 Land
Commercial	3,000.00 Improvements

Minimum Tax	0.00
Agricultural	185.00 Land
Residential	0.00
Commercial	0.00

This budget was approved and adopted by Council  
this 7th day of July, 2022.

*Blaine Spalding*  
Reeve



*Shirley A. Winkler*  
Chief Administrative Officer

**Operating Revenues for 2022**

**Rural Municipality of Hillsdale No. 440**

2022 Budget	2021 Actual	2020 Actual
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**TAXES**

General Municipal Tax Levy	5,801,000	4,899,486	4,721,679
Abatements and Adjustments	1,800	8,584	9,105
Discount on Current Years Taxes	101	226,894	179,626
Net Levy for Municipal Purposes	5,799,099	4,664,008	4,532,948
Trailer License Fees			
Penalty on Tax Arrears	36,000	373,865	378,633
Other		21	
<b>Total Taxes</b>	<b>5,835,099</b>	<b>5,037,894</b>	<b>4,911,581</b>

**UNCONDITIONAL GRANTS**

Equalization (Revenue Sharing)	259,094	274,421	311,059
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**GRANTS-IN-LIEU OF TAXES**

Federal			
Provincial - Sasktel	23,905	19,440	18,174
Provincial - Other	1,134	1,012	986
Treaty Land Entitlement	10,000	15,598	
Other			
<b>Total Grants in Lieu of Taxes</b>	<b>35,039</b>	<b>36,050</b>	<b>19,160</b>

**TOTAL TAXES & OTHER CONDITIONAL REVENUE**

	6,129,232	5,348,365	5,241,800
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**OPERATING AND CAPITAL REVENUE BY FUNCTION**

General Government Services	1,000	1,446	1,879
Custom Work - Tax Enforcement	2,000	1,398	1,117
Other: Tax Certificate	600	220	190
General Office Services	3,000	2,410	3,091
Tangible capital asset sales - gain (loss)	-2		
Land sales - gain			
Investment Income and Commissions	60,000	62,300	88,629
Other	5,000	24,633	600
Conditional Grants - Village Portion of Wages	65,500	54,415	22,846
- Village Portion of Building			
<b>Total General Government Services</b>	<b>137,100</b>	<b>146,820</b>	<b>118,352</b>

**Protective Services**

Custom Work			
Fire Fees		4,618	
Conditional Grants	500		2,499
<b>Total Protective Services</b>	<b>500</b>	<b>4,618</b>	<b>2,499</b>

**Transportation Services**

Custom Work	20,000	17,151	5,292
Sale of Supplies	1,000	770	2,731
Road Maintenance and Restoration Agreements	35,000	41,346	76,170
Tangible capital asset sales - gain (loss)		-20,287	-3,457
Other: Licenses	4,500	1,800	8,550
Permits	10,000	16,850	14,055
Conditional Grants - Primary Weight Corridor	13,604	13,604	9,700
- Gas Tax	50,000	67,383	48,941
- Municipal Economic Enhancement Program			79,482
- RM442			
<b>Total Transportation Services</b>	<b>134,104</b>	<b>138,617</b>	<b>241,464</b>

**Environmental and Public Health Services**

Waste and Disposal Fees	4,000	4,027	5,237
Pest Control Supplies	2,300	6,510	7,404
Cemetery		1,400	1,210
Other: Vet Service Board	1,270	1,263	1,149
Conditional Grants - MMRP			
- PRFP	3,145	5,025	6,220
- Invasive Species			
<b>Total Environmental and Public Health Services</b>	<b>10,715</b>	<b>18,225</b>	<b>21,220</b>

**Operating Revenues for 2022**

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

	2022 Budget	2021 Actual	2020 Actual
	300		
	57,000	51,331	39,247
	90,000	92,341	88,735
	147,000	143,972	127,982
	0	830	810
	830		
	429,419	453,082	512,327
	6,558,651	5,801,447	5,754,127

**TOTAL SEGMENTED REVENUES**

**TOTAL REVENUES**

**Rural Municipality of Hillsdale No. 440  
Operating Expenditures for 2022**

2022 Budget	2021 Actual	2020 Actual
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**GENERAL GOVERNMENT**

Wages & Benefits	30,000	26,500	24,480
Wages			
Council & Comm. Mtgs.			
Administrator	105,000	104,278	101,561
Assistant Administrator	180,000	174,870	152,011
Benefits			
Council & Comm. Mtgs.	14,250	14,190	10,820
Administrator	18,000	18,040	16,762
Assistant Administrator	39,000	38,911	32,249
Other			
Subtotal Wages and Benefits	386,250	376,789	337,883

**Professional/Contact Services**

Legal Fees	2,500	2,952	2,464
Audit	8,250	8,022	7,825
Assessment - SAMA	15,375	14,756	14,787
Advertising	500	465	556
Other Professional Services			
Council Travel	8,500	5,665	3,744
Travel, Meals and Subsistence	10,000	3,009	5,861
Office Maintenance. (Contract)	2,200	1,983	1,958
Insurance (General & Bond)	8,820	8,695	7,728
Memberships/Subscriptions	21,000	20,509	20,449
Communications/Map	3,000	1,471	518
Computer Support/EMA	4,550	4,535	3,362
Contracted Tax Enforcement/Collection	3,500	2,923	3,415
Contracted Maintenance & Repairs	500		278
Election	1,500		1,220
Public Relations	7,000	5,859	4,670
Bank Charges	200	118	5,200
Other			
Subtotal Professional Contracted Services	97,395	80,962	84,035

**Utilities**

Heat	1,000	746	719
Power	3,575	3,278	3,575
Water	1,000	980	1,025
Telephone	2,500	2,637	2,580
Subtotal Utilities	8,075	7,641	7,899

**Maintenance, Materials and Supplies**

Postage	2,300	560	454
Office Supplies	16,250	16,000	11,906
Janitorial supplies	225	209	193
Election supplies			
Long service awards			212
Office Repair/Maintenance.	1,000	2,568	3,803
Subtotal Maintenance, Materials and Supplies	19,775	19,337	16,568

Grants and Contributions  
 Amortization - Building  
 Amortization - Machinery & Equipment  
 Amortization - Office & IT  
 Allowance for Uncollectable  
 Interest  
 Other (Specify)  
 Total General Government Expenditures

850	100	850
14,129	14,129	14,129
613		613
927,000	523,216	150,000
250	450	400
1,389,227	1,022,624	676,874

**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

26,635	27,350	29,350
68,500	69,500	75,000
95,135	96,850	104,350

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

95,135	96,850	104,350

Fire Protection

Wages & Benefits

Municipal Force Wages

Municipal Force Benefits

Subtotal Fire Wages and Benefits


Professional/Contract Services

EMS Contract (911)

Training, Travel, Meals and Subsistence

Insurance

Contracted Service - Rescue

726	691	691
537	538	1,500
18,070	18,178	18,850

**Contracted Service - Fire**

70,366	71,211	92,041
89,699	90,618	92,041

**Utilities**


**Maintenance, Materials and Supplies**


**Stationary and Postage**  
**Office Supplies**  
**Vehicle/Equipment Repair parts, oil gas, tools**  
**Small Tools and Equipment**


**Grants and Contributions**


**Amortization**


**Interest**


**Allowance for Uncollectable**


**Other (Specify)**


**Subtotal Fire Protection**

89,699	90,618	92,041
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**Total Protective Services**

184,834	187,468	196,391
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**TRANSPORTATION SERVICES**

**Maintenance**

12,063	12,000	13,500
22,480	30,073	13,468
256,771	137,896	150,000
94,162	156,050	176,000
221	190	

**Wages Council Supervision**

	200	
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**Foreman**

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**Labourer**

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**Seasonal**

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**Casual**

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**Benefits**

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**Council**

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**Foreman**

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**Labourer**

53,888	34,091	32,000
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**Seasonal**

22,380	37,660	38,000
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**Casual**

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**Subtotal Wages and Benefits**

461,965	408,160	422,968
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**Professional Contract Services**

231,612	309,370	310,000
16,453		
225		
	33,306	
425		
2,905	514	5,000
29,028	28,218	30,000
3,609	18,359	15,000
1,272		5,000
933	1,002	1,000
1,958	3,875	2,500

**Contracted Surfacing/Dust Control**

**Advertising**

**Legal**

**Office Supplies**

**Memberships & Subscription**

**Travel, Meals and Subsistence**

**Insurance/Vehicle Registration**

**Engineering**

**Contracted Snow Removal**

**Garbage Disposal**

**Building Repair**

**Long Service Award**

**Subtotal Professional/Contract Services**

368,500	394,644	288,420
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**Utilities**

3,250	2,779	3,523
5,500	5,318	4,105
670	610	668
1,450	1,412	1,416
5,700	6,492	6,322
16,570	16,611	16,034

**Maintenance, Materials & Supplies**

10,000	7,843	7,843
100,000	90,778	100,164
400,000	525,576	558,315
30,000	16,185	90,316
30,000	18,038	2,756
3,000	2,664	35,266
180,000	139,071	128,503
25,800	18,384	29,005
16,000	13,858	
794,800	832,397	952,168

**Building Maintenance Materials & Supplies**

**Shop Supplies and Small Tools**

**Vehicle/Equipment Repair parts**

**Gravel**

**Culverts/Drainage**

**Asphalt/Surfacing Material**

**Road/Street signs**

**Oil/Fuel**

**Blades**

**Other (Specify) Dust Control**

**Other (Specify)**

**Subtotal Maintenance, Materials and Supplies**

**Grants and Contributions**

**Amortization - Land Improvements**

**Amortization - Buildings**

**Amortization - Machinery & Equipment**

**Amortization - Vehicles**

**Amortization - Infrastructure**

**Interest**

**Allowance for Uncollectable**

**Other (Specify)**

**Total Transportation Services**

**ENVIRONMENTAL & PUBLIC HEALTH SERVICES**

**Wages & Benefits**

**Wages**

**Benefits**

**Subtotal Wages and Benefits**

0	0	0

**Professional Contract Services**

**WYWRA**

**Waste Collection/Disposal**

**Contracted Pest Control**

**Contracted Weed Control**

**Contracted Repairs**

**Insurance**

**Cemetery Maintenance**

**Subtotal Professional/Contract Services**

23,300	23,248	22,601
17,500	15,881	16,550
25,000	27,915	18,937
	5,676	127
230	147	145
4,600	4,375	4,677
70,630	77,242	63,037

**Total Planning and Development Expenditures**

17,575	16,461	15,942
925	925	925

Grants and Donations  
Amortization  
Interest  
Other (Specify)

**Subtotal Maintenance, Materials and Supplies**


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

**Maintenance, Materials & Supplies**

Utilities  
Heat  
Power  
Water  
Phone  
Subtotal Utilities


**Subtotal Professional/Contract Services**

16,650	15,536	15,017
2,550	2,526	2,297
14,100	13,010	12,720

Contracted Equipment Repairs  
Insurance  
Municipal Pasture  
Advertising  
Contracted Services

**Professional/Contract Services**

**Total Wages and Benefits**


Wages & Benefits  
Wages  
Benefits

**PLANNING & DEVELOPMENT SERVICES**

**Total Environmental & Public Health Services**

100,648	97,955	88,516
248	248	248
1,770	1,770	925
10,000	10,000	10,000

Grants and Contributions  
Amortization - Land Improvements  
Amortization - Building  
Interest  
Other (Specify)

**Subtotal Maintenance, Materials & Supplies**

17,200	7,953	13,487
8,000		4,265
8,000	7,673	8,778
1,000	280	444
200		

Tags  
Building & Site  
Pest Control Supplies  
Weed Control Supplies

**Maintenance, Materials & Supplies**

Utilities  
Heat  
Power  
Water  
Phone  
Subtotal Utilities

800	742	819
800	742	819



**RECREATION & CULTURAL SERVICES**

Wages & Benefits		
Wages		
Benefits		
Total Wages and Benefits		

**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
Subtotal Professional/Contract Services	6,973	6,973

**Utilities**

Heat		
Power		
Water		
Telephone		
Subtotal Utilities		

**Maintenance, Materials & Supplies**

Stationary and Postage		
Office Supplies		
Janitorial supplies		
Building Maintenance Materials & Supplies		
Subtotal Maintenance, Materials and Supplies		

**Grants and Contributions**

Amortization		
Interest		
Allowance for Uncollectable		
Other (Specify)		
Total Recreation and Cultural Expenditures	101,973	140,695

**TOTAL OPERATING EXPENDITURES**

	4,992,084	5,332,853
		5,568,624

**Net Surplus (Deficit)**

	1,566,567	468,594
		185,503

(Revenues Minus Expenditures)

Reconciliation of Accrual Budget to Cash Budget  
For the year ended December 31, 2022

	<u>2022 Budget</u>	<u>2021 Actual</u>	<u>2020 Actual</u>
<b>Budgeted Surplus (Deficit) as per accrual format</b>	<u>1,566,567</u>	<u>468,594</u>	<u>0</u>
(Acquisition) of tangible capital assets	-1,803,200	-2,093,370	-1,350,003
Amortization of tangible capital assets	2,178,137	2,085,542	2,037,845
Proceeds on disposal of tangible capital assets		15,901	64,500
Loss (gain) on disposal of tangible capital assets		20,289	3,457
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<u>374,937</u>	<u>28,362</u>	<u>755,799</u>
(Acquisition) of supplies inventories	90,000	-280,996	-20,991
(Acquisition) of prepaid expense		-568	-151
Consumption of supplies inventories			
Use of prepaid expense		-281,564	-21,142
<b>Surplus (Deficit) of revenue of other non-financial over expenditures</b>	<u>90,000</u>		
Other budgeted sources and (uses of cash)			
Decrease (increase) in non financial assets			
(Long term debt principal repayments)	-848,960	-835,179	9,000,000
Long term debt issued			
(Transfers to Reserves and Capital Trust fund repayments)	-1,000,000		9,000,000
Transfer from Reserves and Capital Trust fund withdrawal			
Repayment of Deficit from Previous Year			
Transfer (to) from surplus	-1,848,960	-835,179	9,000,000
Budget as presented for internal purposes (cash basis)	<u>182,544</u>	<u>-619,787</u>	<u>9,734,657</u>
<b>TCA Amortization Expenses</b>			
General Government Services	14,129	14,129	0
Protective Services	0	0	0
Transportation Services	2,161,065	2,068,471	0
Environment Health and Welfare Services	2,018	2,018	0
Planning and Development Services	925	925	0
Recreation and Culture Services	0	0	0
<b>Total Amortization</b>	<u>2,178,137</u>	<u>2,085,543</u>	<u>0</u>

**FIVE YEAR CAPITAL WORKS PLAN**  
**2022 to 2026 for the Rural Municipality of Hillsdale No. 440**

Year	Description of Project	Estimated Project Cost	ESTIMATED SOURCES OF FINANCING									
			Long Term Borrowing Code 21	Capital Trust/ Reserve Fund Withdrawals Code 22	Disposal of Land or Assets Code 23	Charges for Local Improvements Code 24	Current Operations Code 25-27	Provincial Assistance Codes 1-9	Federal Assistance Codes 11-13	Other Sources Codes 31-34		
2022	Chipseal	100,000					100,000					
	Grader - 772 Trade	513,200			150,000		363,200					
	Road Construction #2	200,000					200,000					
2023	Computer	3,600					2,400					1,200
	Twp 454.12&.13/Rge Rd 3250.15&.16	990,000					990,000					
	Chipseal	800,000					800,000					
2024	Grader	520,000			150,000		370,000					1,200
	Mower	38,500			7,500		31,000					
	Twp 432.07 & .08	300,000					300,000					
2025	Road Construction #2	200,000					200,000					
	Chipseal	400,000					400,000					
	Computer	3,600					2,400					1,200
2026	Twp Rd 454.07-.11	1,000,000					1,000,000					
	Road Construction #2	200,000			3,500		200,000					
	Truck	40,000					36,500					
2026	Chipseal	400,000					400,000					
	Computer	3,600					2,400					1,200
	Twp Rd 454.07-.11	1,000,000					1,000,000					
2026	Rge 3233.10	1,000,000					1,000,000					
	Road Construction #2	200,000					200,000					
	Grader	465,000			185,000		280,000					
2026	Twp Rd 452.04-.05	500,000					500,000					

SOURCE OF FINANCING CODES:  
Municipal Sources  
25 Current operations - general  
26 Current operations-surplus/reserve  
27 Current operations - utilities  
11 New Deal