

General Operating Budget Summary for the Year 2022

RURAL MUNICIPALITY OF HILLSDALE NO. 440

Revenues

Municipal Tax Levy	4,917,600
Abatements and Adjustments	-1,800
Discount on taxes	-223,000
Penalty on Tax Arrears	36,000
Unconditional Grants	259,094
Grant in Lieu of Taxes	31,012
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
Total Revenues	\$5,448,325

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

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

Minimum Tax	Agricultural	0.00
	Residential	185.00 Land
	Commercial	0.00

Expenditures

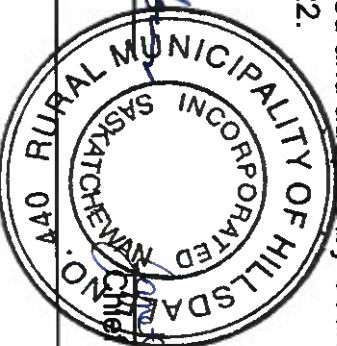
General Government Services	676,874
Protective Services	196,391
Transportation Services	3,898,623
Environmental & Public Health Services	100,648
Planning and Development Services	17,575
Recreation and Culture Services	101,973

Total Expenditures \$4,992,084

Budgeted Surplus (Deficit) \$ 456,241

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


Glenn Goodfellow
Chief Administrative Officer



Rural Municipality of Hillsdale No. 440
Operating Revenues for 2022

	2022 Budget	2021 Actual	2020 Actual
TAXES			
General Municipal Tax Levy	4,917,600	4,899,486	4,721,679
Abatements and Adjustments	- 1,800	- 8,584	- 9,105
Discount on Current Years Taxes	- 223,000	- 226,894	- 179,626
Net Levy for Municipal Purposes	4,692,800	4,664,008	4,532,948
Trailer License Fees			
Penalty on Tax Arrears	36,000	373,865	378,633
Other		21	
Total Taxes	4,728,800	5,037,894	4,911,581
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	259,094	274,421	311,059
GRANTS -IN-LIEU OF TAXES			
Federal			
Provincial - Sasktel	20,000	19,440	18,174
Provincial - Other	1,012	1,012	986
Treaty Land Entitlement	10,000	15,598	
Other			
Total Grants in Lieu of Taxes	31,012	36,050	19,160
TOTAL TAXES & OTHER CONDITIONAL REVENUE	5,018,906	5,348,365	5,241,800
OPERATING AND CAPITAL REVENUE BY FUNCTION			
General Government Services			
Custom Work - Tax Enforcement	1,000	1,446	1,879
Sale of Supplies - Maps	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			
Total General Government Services	137,100	146,820	118,352
Protective Services			
Custom Work			
Fire Fees		4,618	
Conditional Grants	500		2,499
Total Protective Services	500	4,618	2,499
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			
Total Transportation Services	134,104	138,617	241,464
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			
- PREP	3,145	5,025	6,220
- Invasive Species			
Total Environmental and Public Health Services	10,715	18,225	21,220

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

Recreation and Cultural Services
Other: Donations
Total Recreation and Culture

	830	810
0	830	810

TOTAL SEGMENTED REVENUES

429,419	453,082	512,327
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TOTAL REVENUES

5,448,325	5,801,447	5,754,127
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**Rural Municipality of Hillsdale No. 440
Operating Expenditures for 2022**

2022 Budget	2021 Actual	2020 Actual
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GENERAL GOVERNMENT

Wages & Benefits

Wages	Council & Comm. Mtgs.	30,000	26,500	24,480
	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/Contract 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	850	100	850
Amortization - Building	14,129	14,129	14,129
Amortization - Machinery & Equipment			613
Amortization - Office & IT			
Allowance for Uncollectable	150,000	523,216	927,000
Interest			
Other (Specify)	400	450	250
Total General Government Expenditures	676,874	1,022,624	1,389,227

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

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

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

104,350	96,850	95,135

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

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

Contracted Service - Fire	71,000	71,211	70,366
Subtotal Fire Professional/Contract Services	92,041	90,618	89,699

Utilities			
Heat			
Power			
Water			
Telephone			
Subtotal Fire Utilities			

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

Grants and Contributions			
Amortization			
Interest			
Allowance for Uncollectable			
Other (Specify)			
Subtotal Fire Protection	92,041	90,618	89,699
Total Protective Services	196,391	187,468	184,834

TRANSPORTATION SERVICES

Maintenance

Wages & Benefits

Wages	Council Supervision	13,500	12,000	12,063
	Foreman	13,468	30,073	22,480
	Labourer	150,000	137,896	256,771
	Seasonal	176,000	156,050	94,162
	Casual		190	221

Benefits	Council			
	Foreman		200	
	Labourer	32,000	34,091	53,888
	Seasonal	38,000	37,660	22,380
	Casual			

Subtotal Wages and Benefits		422,968	408,160	461,965
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Professional Contract Services

Contracted Maintenance	310,000	309,370	231,612
Contracted Surfacing/Dust Control			16,453
Advertising			225
Legal		33,306	
Office Supplies			
Memberships & Subscription			425
Travel, Meals and Subsistence	5,000	514	2,905
Insurance/Vehicle Registration	30,000	28,218	29,028
Engineering	15,000	18,359	3,609
Contracted Snow Removal	5,000		1,272
Garbage Disposal	1,000	1,002	933
Building Repair	2,500	3,875	1,958
Long Service Award			

Subtotal Professional/Contract Services	368,500	394,644	288,420
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Utilities

Heat	3,250	2,779	3,523
Power	5,500	5,318	4,105
Street Lights	670	610	668
Water	1,450	1,412	1,416
Telephone	5,700	6,492	6,322
Subtotal Utilities	16,570	16,611	16,034

Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies			
Shop Supplies and Small Tools	10,000	7,843	7,843
Vehicle/Equipment Repair parts	100,000	90,778	100,164
Gravel	400,000	525,576	558,315
Culverts/Drainage	30,000	16,185	90,316
Asphalt/Surfacing Material	30,000	18,038	2,756
Road/Street signs	3,000	2,664	35,266
Oil/Fuel	180,000	139,071	128,503
Blades	25,800	18,384	29,005
Other (Specify) Dust Control	16,000	13,858	
Other (Specify)			
Subtotal Maintenance, Materials and Supplies	794,800	832,397	952,168

Grants and Contributions

Amortization - Land Improvements	4,046	4,046	4,046
Amortization - Buildings	10,601	10,275	10,274
Amortization - Machinery & Equipment	233,786	234,234	216,353
Amortization - Vehicles	14,839	14,839	11,688
Amortization - Infrastructure	1,897,793	1,805,077	1,778,644
Interest	134,720	147,367	15,355
Allowance for Uncollectable			
Other (Specify)			
Total Transportation Services	3,898,623	3,867,650	3,754,947

ENVIRONMENTAL & PUBLIC HEALTH SERVICES

Wages & Benefits

Wages			
Benefits			
Subtotal Wages and Benefits	0	0	0

Professional Contract Services

WYWRA	23,300	23,248	22,601
Waste Collection/Disposal	17,500	15,881	16,550
Contracted Pest Control	25,000	27,915	18,937
Contracted Weed Control		5,676	127
Contracted Repairs			
Insurance	230	147	145
Cemetery Maintenance	4,600	4,375	4,677
Subtotal Professional/Contract Services	70,630	77,242	63,037

Utilities

Heat
Power
Water
Phone

800	742	819
800	742	819

Subtotal Utilities

Maintenance, Materials & Supplies

Tags
Building & Site
Pest Control Supplies
Weed Control Supplies

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

Subtotal Maintenance, Materials & Supplies

Grants and Contributions

Amortization - Land Improvements

Amortization - Building

Interest

Other (Specify)

Total Environmental & Public Health Services

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

PLANNING & DEVELOPMENT SERVICES

Wages & Benefits

Wages
Benefits

Total Wages and Benefits

Professional/Contract Services

Contracted Services
Advertising
Municipal Pasture
Insurance
Contracted Equipment Repairs

Subtotal Professional/Contract Services

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

Utilities

Heat
Power
Water
Phone

Subtotal Utilities

Maintenance, Materials & Supplies

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

Subtotal Maintenance, Materials and Supplies

Grants and Donations

Amortization

Interest

Other (Specify)

Total Planning and Development Expenditures

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

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	6,973
Subtotal Professional/Contract Services	6,973	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

Grants and Contributions	95,000	133,722	128,185
Amortization			
Interest			
Allowance for Uncollectable			
Other (Specify)			
Total Recreation and Cultural Expenditures	101,973	140,695	135,158

TOTAL OPERATING EXPENDITURES

4,992,084	5,332,853	5,568,624
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Net Surplus (Deficit)

(Revenues Minus Expenditures)

456,241	468,594	185,503
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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			185,000		200,000					
	Grader	465,000					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

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>
Budgeted Surplus (Deficit) as per accrual format	<u>456,241</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
Surplus (Deficit) of capital expenses over expenditures	<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	
Surplus (Deficit) of revenue of other non-financial over expenditures	<u>90,000</u>	<u>-281,564</u>	<u>-21,142</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)			
Transfer from Reserves and Capital Trust fund withdrawal			
Repayment of Deficit from Previous Year			
Transfer (to) from surplus	-848,960	-835,179	9,000,000
Budget as presented for internal purposes (cash basis)	<u><u>72,218</u></u>	<u><u>-619,787</u></u>	<u><u>9,734,657</u></u>
TCA Amortization Expenses			
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
Total Amortization	<u><u>2,178,137</u></u>	<u><u>2,085,543</u></u>	<u><u>0</u></u>