

RM of Vanscoy No. 345
2023 Budget

2021 Actual	2022 Actual	2023 Budget
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DRAFT

Cash Budget

TAXES AND OTHER UNCONDITIONAL REVENUE

TAXES (Schedule 1)

General Municipal Tax Levy	2,685,550	2,660,914	3,075,136
Abatements and Adjustments	-4,289	-121,841	-4,000
Discount on Current Years Taxes	-111,656	-104,922	-110,000
Net Levy for Municipal Purposes	2,569,605	2,434,152	2,961,136
Potash Tax Share	1,041,565	987,336	1,000,000
Penalty on Tax Arrears	22,490	19,347	20,000
Total Taxes	3,633,660	3,440,835	3,981,136

UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	477,494	447,892	447,892
Total Unconditional Grants	477,494	447,892	447,892

GRANTS-IN-LIEU OF TAXES (Schedule 1)

Federal	542	543	543
Provincial - Transgas	7,869	7,869	7,870
Provincial - Sasktel	4,420	4,420	4,420
Total Grants in Lieu of Taxes	12,831	12,832	12,833

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE

4,123,985	3,901,559	4,441,861
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OPERATING AND CAPITAL REVENUE BY FUNCTION

OPERATING REVENUE

FEES & CHARGES (Schedule 2)

	Functional Area			
Tax Enforcement Costs	General Government	6,244	3,492	3,500
Transfer Station Tags/Burning Fee	Environmental	15,081	14,784	14,000
Building Permits	Planning & Development	33,315	51,293	40,000
Sale of Weed Control Products	Environmental	-545	2,476	2,000
Dust Control	Transportation	12,158	4,908	10,000
Sale of Pest Control Products	Environmental	1,595	11,577	8,000
Other Fees & Charges	General Government	0	16,598	16,000
Policing Fees	Protective Services	5,450	63,364	75,000
Fire Fees	Protective Services	116,424	35,498	68,000
Overweight Permits	Transportation	650	1,863	2,000
Permits	General Government	0	0	0
Tax Certificate	General Government	890	1,045	1,000
Sale of Supplies, maps	General Government	973	1,370	1,400
General Office Services Provided	General Government	3,964	70	200
Cemetery Fees	Environmental	900	900	1,000
Development Fees 2021 ONLY	General Government	5,418	0	0
Assessment Appeal Fees	General Government	0	75	100
Waste Disposal Fees	Environmental	22,805	18,488	18,400
Water Sales	Utilities	5,980	8,670	8,000
Policing Fines	Protective Services	42,087	0	0
Rental Revenue	General Government	0	0	0
	General Government	0	0	0
SWRWU 2021 Disbanded		6,425	0	0
Total Fees and Charges		279,814	236,469	268,600

MAINTENANCE & DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance Fees	Transportation	33,939	78,244	40,000
Municipal Reserve - Cash in Lieu	Planning & Development	10,000	44,280	0
Development Charges	Planning & Development	9,225	193,122	25,000

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Total Maintenance & Development Charges

53,164	315,646	65,000
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CAPITAL ASSET PROCEEDS (Schedule 2)

Capital Asset Proceeds

Tangible Capital Asset -Gain/(loss)

Sale of Land - Gain

Transportation/General Govt	0	0	0
Transportation /General Govt	12,322	39,541	
General Government	0	105,416	600

INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest

Commissions

Other Investment Revenue

Other Revenue

P&D - Annexation

Total Investment Income and Commissions

General Government	17,457	38,810	180,000
General Government	1,578	2,157	1,500
General Government	0	0	0
General Government		27,500	0
	0	25,278	0
	19,035	93,745	181,500

Total Operating Revenues

364,335	790,817	515,700
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CONDITIONAL GRANTS (Schedule 2)

Federal-CCBF

Provincial - CTP

Provincial - Funding

Provincial - Weed control

Provincial - Pest Control

Provincial Disaster Assistance

Sk Lotteries Community Grant

Total Capital Revenues

Transportation	513,614	87,756	160,000
Transportation	18,554	37,108	18,550
Transportation	0	0	0
Environmental	240	0	1,080
Environmental	8,857	6,461	6,000
Recreation & Culture	0	0	0
Recreation & Culture	0	6,769	6,770
	541,265	138,094	192,400

TOTAL REVENUES

5,029,585	4,830,471	5,149,961
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OPERATING EXPENDITURES

General Government (Schedule 3)

Wages & Benefits

Wages Council & Comm. Migs

Administration

Reeve - Office Supervision

Benefits Council

Administration

EI deductions 2021 ONLY

Subtotal Wages and Benefits

80,968	55,840	57,000
259,580	197,699	240,000
0	8,800	8,800
19,920	21,944	22,000
63,312	62,849	68,500
2,755		
426,535	347,131	396,300

Professional/Contract Services

Printing

Legal Fees

Audit

RM printing 2021 ONLY

Assessment - SAMA

Assessment - BoR & DAB

Advertising

Admin 2021 ONLY

Building Inspector

Council meeting mileage

Council Convention

3,079	7,991	5,000
38,875	10,710	20,000
16,770	24,804	24,000
138	0	0
42,662	42,661	43,000
0	1,680	500
2,770	8,793	8,500
715	0	0
0	0	0
251	1,389	1,500
1,693	9,637	10,000

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Council Committee Mileage
Other Meeting Expenses
Council Mileage 2021 ONLY
Admin. Training, Travel & Meals
Office Caretaking
Insurance (General & Bond)
Memberships/Subscriptions
Tax Enforcement/Collection/Appeals
Office Maintenance
Website
Bank Charges
Election Officials
ISC 2021 ONLY
Office Security 2021 ONLY
Other
Subtotal Professional Contracted Services

2021 Actual	2022 Actual	2023 Budget
337	4,219	4,300
2,311	1,230	1,500
4,641		
1,576	7,570	5,000
0	6,000	6,500
20,604	29,449	30,000
11,079	26,389	33,000
724	263	300
4,987	3,313	1,000
731	1,116	1,200
3,332	3,626	3,800
53	1,828	0
-25		
1,169		
3,905	5,604	2,500
162,377	198,272	201,600

Utilities

Power & Heat
Telephone
Water
Postage 2021 ONLY
Subtotal Utilities

2,723	3,018	3,500
8,392	9,008	9,000
991	1,104	1,500
2,742		
14,848	13,130	14,000

Maintenance, Materials and Supplies

Postage
Office Repair/Maintenance
Office Supplies
Election Supplies
Janitor Supplies 2021 ONLY
Other
Subtotal Maintenance, Materials and Supplies

4,429	6,839	7,000
0	1,073	3,500
16,712	12,107	12,000
0	155	0
6,000	0	0
146		
27,288	20,175	22,500

Grants and Contributions

Tangible Capital Asset Expenditures
Asset Impairment
Long term debt interest
Other - Public Relations/Sundry

8,550	14,335	14,000
0	33,563	1,500
0	0	0
	0	
0	0	0

Total General Government Expenditures

639,593	626,606	649,900
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Protective Services (Schedule 3)

Police Protection:

Justice Requisition
Contracted Services
Materials & Supplies 2022 ONLY
Subtotal Policing Protection

140,459	150,865	151,000
	8,712	476,200
	293,282	
140,459	452,859	627,200
400,051		

Fire Protection:

Fire Protection:
Fire - Contracted Services
Fire - Memberships/Subscriptions
Fire - Utilities
Fire - Calls
Grants and Contributions

0	0	0
19,575	27,938	1,000
0	100,764	110,000
2,706	3,686	3,500
	35,498	68,000
0	25,000	0
220,429	0	0

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Subtotal Fire Protection

Asset Impairment

Tangible Capital Asset Expenditure - equipment

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242,710	192,885	182,500
0	7,143	2,000

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Tangible Capital Asset Expenditure - building
Tangible Capital Asset Expenditure - infrastructure

	2021 Actual	2022 Actual	2023 Budget
PS Cap assets 2022 ONLY		0	
	0		
Total Protective Services	642,761	652,887	811,700

Transportation Services (Schedule 3)

Maintenance

Wages & Benefits

Council Supervision
Full time Wages
Service Awards
Maintenance Benefits

Council Supervision	18,874	29,638	39,000
Full time Wages	689,561	719,375	750,000
Service Awards	825	7,825	5,000
Maintenance Benefits	134,328	149,611	159,400
Subtotal Wages & Benefits	843,588	906,450	953,400

Subtotal Wages & Benefits

Professional Contract Services

Dust Control
Contracted Maintenance
Council Supervision Travel
Employee Training/Travel/Hotel
Insurance/Vehicle Registration
Rentals
Memberships/Subscriptions
Shop Caretaking

Dust Control	240	4,272	240
Contracted Maintenance	18,756	432,878	220,000
Council Supervision Travel	0	1,017	1,100
Employee Training/Travel/Hotel	0	0	0
Insurance/Vehicle Registration	36,859	36,870	40,000
Rentals	180	880	1,000
Memberships/Subscriptions	3,130	5,079	5,000
Shop Caretaking	4,200	4,200	4,400
Subtotal Professional/Contract Services	63,365	485,197	271,740

Subtotal Professional/Contract Services

Utilities

Heat
Power
Water
Telephone
Street Lights - Grandora

Heat	4,182	6,826	8,000
Power	7,725	8,416	8,500
Water	9,954	82	0
Telephone	4,743	8,657	9,000
Street Lights - Grandora	456	465	500
Subtotal Utilitites	27,060	24,447	26,000

Subtotal Utilitites

Maintenance, Materials & Supplies

Workshop Operation
Shop Building Repairs
Vehicle Equipment Repairs/Parts
Small tools/Equipment
Mower
Other Equipment Repairs
Road Maintenance Supplies
Asphalt/Surfacing Material
Railroad Crossings
Blades
Fuel/Oil
Gravel
Dust Control
Culverts/Drainage
Traffic Signs/Signals/Markers

not using 2023
not using 2023
not using 2023

Workshop Operation	29,692	36,966	37,000
Shop Building Repairs	8,258	6,325	2,000
Vehicle Equipment Repairs/Parts	77,048	159,186	230,000
Small tools/Equipment	547	4,062	4,000
Mower	2,791	0	0
Other Equipment Repairs	3,901	0	0
Road Maintenance Supplies	22,483	6,672	0
Asphalt/Surfacing Material	56,441	76,213	75,000
Railroad Crossings	15,039	15,672	25,000
Blades	20,937	16,182	20,000
Fuel/Oil	259,006	335,587	375,000
Gravel	366,292	329,417	400,000
Dust Control	8,925	4,908	10,000
Culverts/Drainage	13,138	12,984	60,000
Traffic Signs/Signals/Markers	4,757	6,756	10,000
Allowance for uncollectibles	0	0	0
Equipment - under Threshold			
Subtotal Maintenance, Materials and Supplies	889,255	1,010,930	1,248,000

Allowance for uncollectibles

Equipment - under Threshold

Subtotal Maintenance, Materials and Supplies

Asset Impairment

Tangible Capital Asset Expenditure - equipment

Asset Impairment			
Tangible Capital Asset Expenditure - equipment	0	429,981	464,274

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Tangible Capital Asset Expenditure - building
Tangible Capital Asset Expenditure - infrastructure

2021 Actual	2022 Actual	2023 Budget
0	130,064	0
0	0	100,000
1,823,268	2,987,068	3,063,414

Total Transportation Services

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Environmental Health Service (Schedule 3)

Professional Contract Services

Waste Collection/Disposal	138,091	133,100	140,000
Contracted Pest Control	19,020	26,485	20,000
Contracted Weed Control	5,873	4,810	5,000
Maintenance & Supplies/Other services	497	308	0
Transfer Station Operator	70,654	0	0
Grants and Contributions	0	0	0
Tangible Capital Asset Expenditures			
Interest			
Subtotal Contract Services	234,135	164,704	165,000

Maintenance, Materials and Supplies

Waste Collection Supplies	0	390	400
Cemetery Maintenance	3,100	4,296	5,000
Subtotal Maintenance Materials and Supplies	3,100	4,687	5,400

Utilities

Power - Transfer Station	2,116	2,405	2,500
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Total Environmental Health Service Expenditures

239,351	171,795	172,900
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Public Health and Welfare Services (Schedule 3)

Emergency Measures Organization
Interest

Total Public Health and Welfare Expenditures

		0
0	0	0

Planning and Development Services

Professional/Contract Services

Building Inspections
Contract Service
Advertising

Allowance for uncollectibles

Advertising

Tangible Capital Asset Expenditures

Interest

Total Planning and Development Expenditures

0	0	0
27,245	42,841	36,000
178,410	201,658	125,000
0		
0		
	0	0
205,655	244,499	161,000

Recreation and Culture Services (Schedule 3)

Professional/Contract Services

COVID GRANT 2021 ONLY

Library 2021 ONLY

Grants and Contributions

Tangible Capital Asset Expenditures

Indemnity & Travel

Total Recreation and Cultural Expenditures

58,500	23,998	25,000
24,194		
20,760	19,069	20,000
0	509	510
103,454	43,576	45,510

Utilities (schedule 3)

Water - RM Property

Sask Water Usages

Materials & Supplies

Total Utilities

0	0	500
0	3,413	3,500
0	814	900
0	4,228	4,900

TOTAL OPERATING EXPENDITURES

3,654,081	4,730,657	4,909,324
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CHANGE IN NET-FINANCIAL ASSETS

(Revenues Minus Expenditures)

1,375,505	99,814	240,637
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Change in Prepaid Expenses

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Current Portion Long Term Debt Repaid

General government

Protective Services

Transportation

Environmental Health

Public Health and Welfare

Planning and Development

Recreation and Culture

Utilities

Total Current Portion of Long Term Debt Repaid

0	0	0

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0	0	-

SUMMARY OF APPROPRIATED FUND BALANCES:	Dec. 31, 2021	Changes	Dec.31, 2022
Future Expenditures	749,150	-	749,150
Oil Surface	43,493	-	43,493
Municipal Reserve Account (Dedicated)	46,912	46,912	-
Capital Purchases	296,919	-	\$296,919.00
Fire Protection	26,125	-	26,125
Recreation	54,626	-	54,626
CCBF	1,200,794	950,007	250,787
	2,418,018	46,912	1,421,099

Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT) (Must be greater than zero)	1,375,505	99,814	240,637
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Long Term Debt

Less: Long Term Debt Issue	0	0	0
Add: Long Term Debt Repayment	0	0	0

Municipal reserves

Less: Operating Fund Usage	0	0	0
Appropriated Fund Usage	0	0	0

Tangible Capital Asset Transactions

Add: Acquisition of Tangible Capital Assets:			
(Section 1) Gen. Gov't	0	33,563	1,500
Prot. - Fire	0	7,143	2,000
Transportation	0	560,045	564,274
Environ. Health	0	0	0
Public Health	0	0	
Planning & Devel.	0	0	0
Recreation	0	0	
<i>Subtotal</i>	0	600,751	567,774

Less: Amortization of Tangible Capital Assets:

(Section 2) Gen. Gov't	13,160	10,509	-
Prot. - Fire	11,753	4,053	-
Transportation	557,214	580,369	-
Environmental	2,307	2,306	-

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PS - Police
Planning & Devel.
Recreation

Subtotal

2021 Actual	2022 Actual	2023 Budget
-	14,783	-
-	-	-
-	-	-
584,434	612,020	0

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

-	-	-
0	0	0

Net of Tangible Capital Asset Transactions

-584,434	-11,268	567,774
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Excess (Shortage) of capital expenditures over expenses

791,069	88,545	808,411
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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

0	0	0
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Budgeted Surplus (Deficit) with Amortization

791,069	88,545	808,411
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