



## AGENDA

Rural Municipality of Corman Park No. 344

Special Council Meeting

Monday, January 16, 2023

111 Pinehouse Drive, Saskatoon, SK

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1. Call to Order – 9:00 AM
2. Approval of Agenda
3. Declaration of Conflict of Interest
4. Administration
  - a) CDI 23-001 – Budget 2023
5. Adjourn



**Subject**

2023 Budget Package

**Recommendation**

**THAT the 2023 annual budget be adopted, including:**

- **Gross operating revenues of \$23,400,622 and gross operating expenditures of \$22,191,108;**
- **A proposed mill rate of 5.4;**
- **Gross capital expenditures of \$5,280,102 in 2023;**
- **A surplus of \$1,209,514; and**

**THAT administration be authorized to implement the 2023 annual budget.**

**Background**

At its December 5, 2022 meeting, Council directed administration to make adjustments to the preliminary budget. Administration revised the budget document and presents the updated 2023 operating and capital budgets herein.

The current mill rate factors are 1.48 for agriculture, 0.84 for residential, and 1.17 for commercial.

At its December 6, 2021 meeting, Committee of the Whole was presented with the 2022 preliminary budget with a municipal tax increase of 3.49%. Based on budget discussions, administration made amendments to the preliminary budget and presented council with a final budget at the December 20, 2021 council meeting. Council approved a revised municipal tax increase of 2.91%.

**Discussion**

Section 155 of *The Municipalities Act* (Act) requires that council shall adopt an operating and capital budget for each financial year. Section 156 of the Act calls for the operating budget to include the estimated amount of each of the following expenditures and transfers by the council for a financial year:

- (a) the amount needed to provide for the operations of the municipality
- (b) the amount needed to pay all debt obligations with respect to borrowings by the municipality
- (c) the amount needed to meet the sums that the municipality is required, by statute, to raise by levying taxes or other amounts that the municipality is required to pay
- (d) the amount to be transferred to reserves
- (e) the amount to be transferred to capital
- (f) the amount of any operating deficit incurred in the previous financial year
- (g) the amount needed to acquire, construct, remove or improve capital property

Section 156(2) states that council's operating budget is required to include the estimated amount of revenues from each of its sources of revenues and transfers.

Section 157(1) states that a council may prepare and adopt a capital works plan for a period of not less than five years, including the current year, showing the estimated capital cost of and the proposed sources of financing for each capital work for each year of the plan.

Administration has prepared a preliminary 2023 budget for Council to review and provide direction on. The preliminary budget contains the following:

1. 2023 proposed operating budget
2. 2023 proposed capital equipment budget
3. 2023 proposed capital projects budget
4. Updated capital plan

**Implications**

<b>Strategic</b>	The RM must follow legislation and maintain its fiduciary responsibilities.
<b>Financial</b>	Refer to the executive summary section.
<b>Policy/Legal</b>	Council is required to pass a budget for each financial year and cannot budget a deficit position.
<b>Communication</b>	Upon approval of the final budget, communicating publicly

**Other Implications /  
Options**

**The Rural Municipality of Corman Park No. 344  
2023 Budget Presentation  
January 16, 2023**



## Executive Summary

Every municipality in Saskatchewan is required to pass an annual budget which outlines expected revenues and expenditures for the upcoming year. Administration has prepared a preliminary 2023 budget for Council's review and direction.

## 2023 Budget Highlights

- Two new departments were created in 2022:
  1. Governance and Legislation
  2. Corporate Services department

GL accounts were created for both departments and budget allocated accordingly to mirror that of Public Works and Planning & Development departments.

- Budget amounts that were previously allocated entirely to the General Government / Administration cost centre have been allocated to each department according to anticipated usage. This gives greater accountability for each department head as they have improved line of sight and accuracy into their budgets and can, therefore, manage them more effectively. Examples of apportioned budget items include postage, office equipment, stationery and supplies, utilities, and telephone.

It is important to note that the overall budget for these items has not increased. It has, instead, been distributed to each department based on previous utilization, spending patterns, and future considerations.

- The entire budget has been reviewed for accuracy in relation to the previous 5 years of usage and adjustments made accordingly to ensure actual activity of the RM has been captured. In some instances, budget had been allocated to a GL, but expenses not charged to them in the last five years. In these instances, budget was reassigned to GLs that are used for operational purposes.
- Supply chain issues create constraints for Public Works to manage its fleet, as all current graders have come off warranty and some required major repairs. Supply chain issues are affecting a wide variety of equipment, creating constraints in accessing parts for routine maintenance and sometimes delaying the return of equipment to active use. It is anticipated that ongoing supply chain issues will continue to impact the RM's ability to fulfill capital acquisitions in the coming year(s) and to keep the existing fleet operational when parts are required for repairs. The RM just received notice that a grader ordered in 2021 will soon be delivered; this is an example of how significantly supply chain issues are affecting fleet management.
- P4G is now its own cost centre. The net effect of all P4G activity will transfer in and out of the reserve and not affect the overall RM budget.
- The budget summary sheet has changed to be in line with the way financial statements are prepared, including planned transfers to reserves from the net surplus.

## 2023 Budget Number Highlights

- The overall net new FTE request is 1.5. This is for Corman Park Police Service.

FTE broken down by department:

Department	2022 FTE	2023 FTE	Note
Corporate Services	11	9	2 FTE transferred to G&L dept
Governance & Legislation	0	1	1 FTE transferred from Admin dept, 1 FTE eliminated
Public Works (out of scope)	8	8	
Planning & Development	11	11	
Corman Park Police Service	12.5	14	1.5 net new FTE

Total salaries for 2022 was \$5,528,042; the proposed 2023 salaries total \$6,248,720. The increase includes a \$409,130 increase in salaries for CPPS of which \$138,924 relates to a budget reduction in 2022, which did not reflect actual salary costs. In addition, the CPPS increase includes a new half-time position at \$51,000 and filling a vacant position at \$94,000.

The remaining \$311,548 increase in salaries is a result of a proposed 3% CPI increase for out-of-scope positions, and a 2.25% increase for in-scope (unionized) positions as per the collective bargaining agreement. Previously, council had directed a 2.25% increase for out-of-scope positions to align with the unionized increase; however, administration is proposing a 3% increase for out of scope as parity with unionized positions as the unionized positions receive other allowances or premiums (i.e., boot allowance, travel allowance, overtime for each part of an hour worked beyond regular hours).

- The potash tax sharing amount depends on potash revenues earned and is set in April. The budgeted amount for 2022 was \$1,124,412. For 2023, the budgeted amount is estimated at \$1,090,000. 2022 YTD is \$1,088,714.
- The Saskatchewan Assessment Management Agency (SAMA) typically provides assessment numbers to the RM in March. The 2023 budget estimates an increase of 3% to the RM's assessment base as a result of growth, which provides an increase to property tax revenue of \$334,205.
- Budgeted revenues for 2022 were estimated at \$21,314,403. For 2023 total revenues are estimated to be \$23,064,372, an increase of \$1,749,970.
- The increase in overall estimated revenues is a result of an increase to property taxes from growth of \$334,205, an increase to property taxes from a 3% increase in the RM's mill rate of \$318,252, and an increase of \$381,504 from the 2022 budgeted property

taxes, versus the actual amount that was levied in 2022. Thus, the total collected from property taxes is increasing by \$1,033,961. The remaining increase in revenues is a result of a combination of increased grants and increased service activity, including an additional \$235,000 from Saskatchewan Justice for Protective Services (fine revenue) and a total of \$497,111 for P4G as it grows and becomes a separate entity under the RM's umbrella.

- Budgeted expenses for 2022 were \$20,162,181. For 2023, total expenses are budgeted to be \$21,432,713, an increase of \$1,270,532. This is anticipated to result in a net surplus of \$1,353,799 which will be transferred to reserves, primarily for future capital purchases. This planned net surplus compares to the actual surplus in the last two years of \$1,446,371 (2021) and \$4,049,628 (2020).
- Administration is recommending a 3.0% property tax increase for 2023, well below the current CPI and below what other local municipalities are budgeting. A 3% increase amounts to \$318,252 in additional property taxes. This increase is being proposed as it continues with the RM's policy of modest tax increases and anticipates inflation will moderate during 2023.

### Borrowing and Debt

Currently there are six debenture loans. The first three are fully funded debentures meaning they are paid for by way of collecting levies. The RM's debenture loans are all 10-year terms.

Funded Debt	Loan Rate	Total Debenture	Annual Payment (P+I)	Maturing Year
East Cory Property Owner's Share of the 2016 Local Improvements (East Cory Industrial Park – Road Pavement)	2.90%	\$2,000,000	\$233,266	2026
Cathedral Bluffs Water Treatment Plant	2.95%	\$1,900,000	\$222,170	2029
Riverside Estates Construction of 4.4km of Paved Surface	1.65%	\$1,000,000	\$109,298	2030
<b>Total</b>		<b>\$4,900,000</b>	<b>\$564,734</b>	

East Cory Road Pavement project: \$2.0M was borrowed. The total project cost was \$2,408,316.80. Levies collected equal \$273,396.02 per year.

Cathedral Bluffs Water Treatment Plant: \$1.9M was borrowed. Repayment is made by the owners who benefit from it through tax levies in the amount of \$156,169 per year.

Riverside Estates Paved Surface project: \$1.0M was borrowed. Repayment is made by an annual levy of \$81,973.25 payable by the organized hamlet.



<b>Property Tax Supported Debt</b>	<b>Loan Rate</b>	<b>Total Debenture</b>	<b>Annual Payment (P+I)</b>	<b>Maturing Year</b>
RM Administration Office Expansion	1.80%	\$1,500,000	\$165,247	2030
Clarence Avenue Road Construction (2.6 miles)	2.50%	\$1,500,000	\$171,388	2031
Township Road 374 West Repaving Project	4.20%	\$1,750,000	\$217,913	2032
<b>Total</b>		<b>\$4,750,000</b>	<b>\$554,548</b>	

The RM Administration Office Expansion, the Clarence Avenue Road Construction project, and Township Road 374 West debentures are funded by property taxes.

**RM's Loan Balance as of December 31, 2022 with financing:**

December 31, 2021 Balance	\$6,403,162.00
2022 Loan Principal Payments	(747,213.00)
Add: TWP 374 West Paving Project	<u>1,750,000.00</u>
December 31, 2022 Balance	<b>\$7,405,949.00</b>

Remaining Debt Capacity: 51.42%

As per the 2021 financial statements, the RM's debt limit is \$15,246,136. This is an increase of \$1,581,096 from the 2021 debt limit. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (*The Municipalities Act*, s.161(1)). Source revenues include taxes collected, user fees, levies and does not include grants, grants-in-lieu, or surcharges. The debt limit in 2020 was \$13,665,040.

With the addition of the \$1.75M debenture for township road 374 west, the RM's principal loan balance is \$7,405,949.00. The RM's remaining debt capacity is 51.42%.

Administration has proceeded with debenture loans through the Municipal Financing Corporation of Saskatchewan (MFC) as they provide the most competitive interest rates. The MFC has been the provider of all the RM's previous financing arrangements.

The RM has 16 reserve accounts with balances as follows as of December 31, 2021:

<b>Reserve Name</b>	<b>Balance</b>
<b>Municipal Reserve Account</b>	\$2,097,652.59
<b>NCFCA Fire Equipment</b>	20,207.21
<b>Gravel Reserve</b>	0.00
<b>Saddle Ridge</b>	200,000.00
<b>Haul Road Fees</b>	0.00
<b>Capital Equipment</b>	2,038,200.16
<b>Buildings</b>	0.00
<b>Roads/Infrastructure</b>	1,678,676.96
<b>Annexation Payments</b>	962,035.29
<b>Opimihaw Creek</b>	0.00
<b>RM Fire Reserve</b>	200,000.00
<b>P4G</b>	360,664.18
<b>Operating Admin</b>	0.00
<b>Operating Public Works</b>	0.00
<b>Operating Weed Control</b>	0.00
<b>Operating Police</b>	0.00
<b>Total</b>	<b>\$7,557,436.39</b>

Administration's recommendation is to transfer the 2023 surplus to specific reserves to build capacity for future capital expenses. In 2023, a review of reserve policies and funding amounts will take place. The capital plan will be reviewed, and recommendations made to appropriately fund the projects while staying within the RM's borrowing limits.

There are also 11 hamlet reserves with balances as follows as of December 31, 2021:

<b>Hamlet</b>	<b>Balance</b>
<b>Beaver Creek</b>	150,089.16
<b>Casa Rio</b>	338,152.26
<b>Cathedral Bluffs</b>	330,469.76
<b>Discovery Ridge</b>	67,816.54
<b>Cedar Villa</b>	57,644.80
<b>Eagle Ridge</b>	204,464.18
<b>Furdale</b>	203,005.56
<b>Merrill Hills</b>	108,579.68
<b>Neuhorst</b>	78,605.54
<b>River's Edge</b>	66,249.73
<b>Riverside Estates</b>	80,352.45
<b>Total</b>	<b>\$1,528,218.57</b>

In 2023 a review of hamlet reserves will also take place.

## Summary

<b>Account Category</b>	<b>Forecast 2022</b>	<b>Budget 2022</b>	<b>Budget 2023</b>
Grant & Taxation	16,027,935	15,840,442	16,781,521
Planning & Development	1,160,371	1,706,500	1,639,250
P4G	297,170	408,989	906,100
Utilities	890,925	897,321	960,100
Infrastructure and Public Works	226,615	605,000	635,000
Protective Services	963,529	912,000	1,147,000
Hamlets	205,000	220,000	205,000
Environment & Public Health	118,950	205,600	434,100
Community Services (Recreation)	305,825	305,651	480,651
Corporate Services	36,700	34,200	33,700
Governance and Legislation	14,000	50,000	50,000
Administration	132,240	128,700	128,200
<b>TOTAL RM REVENUES</b>	<b>20,379,260</b>	<b>21,314,403</b>	<b>23,400,622</b>
<b>Account Category</b>	<b>Forecast 2022</b>	<b>Budget 2022</b>	<b>Budget 2023</b>
Infrastructure and Public Works	10,021,909	9,681,948	10,947,019
Protective Services	3,495,082	3,586,233	3,963,006
Administration	433,031	439,912	449,004
Planning & Development	1,461,263	1,624,103	1,923,914
P4G	119,500	377,989	680,100
Utilities	867,327	917,489	836,830
Hamlets	458,852	516,060	276,410
Corporate Services	1,393,316	1,517,338	1,246,920
Environment & Public Health	297,375	320,733	651,397
Governance and Legislation	106,000	117,000	324,872
Council	255,204	285,099	290,876
Grant & Taxation	170,559	203,408	200,908
Community Services (Recreation)	397,115	574,870	399,852
<b>TOTAL RM EXPENSES</b>	<b>19,476,532</b>	<b>20,162,181</b>	<b>22,191,108</b>
<b>RM SURPLUS / (DEFICIT) BEFORE TRANSFER TO / FROM RESERVES</b>	<b>902,727</b>	<b>1,152,221</b>	<b>1,209,514</b>
<b>TRANSFER TO / FROM RESERVES - REQUIRED</b>			
P4G Transfer to Reserve	(177,670)	-	(226,000)
Water Utility Transfer to/from Reserve	(23,598)	20,168	(123,270)
Hamlet Fund Transfer from Reserve	-	-	71,410
<b>RM SURPLUS / (DEFICIT) AFTER REQUIRED RESERVE TRANSFERS</b>	<b>701,459</b>	<b>1,172,391</b>	<b>931,654</b>
Capital Equipment Fund-Transfer to Reserve	-	-	(250,000)
Protective Services Fund (Police) - Transfer to Reserve			(200,000)
Road Fund - Transfer to Reserve			(481,654)
Municipal Reserve Fund-Transfer to Reserve		(1,172,391)	
<b>Net Transfer to / from Reserves</b>		<b>(1,172,391)</b>	<b>(931,654)</b>
<b>RM OVERALL SURPLUS / (DEFICIT)</b>		<b>-</b>	<b>0</b>

## Grant & Taxation

This cost centre represents the revenues and expenses relative to grants and taxation. There is a projected overall increase in taxes of \$1,033,961 over 2022. This is made up of

- A 3% property tax increase, resulting in an increase of \$318,252
- A 3% increase in the RM's property assessment through growth providing an additional \$334,205 in property taxes
- The actual 2022 taxes versus budgeted amount, an increase of \$381,504 (budget is set before the mill rate is finalized)

The decrease seen for potash tax sharing is based on the 5-year trend of actuals. This number is variable and based on potash revenues, which are under similar pressures as the rest of the economy, despite some specific upward affects that could expected from global events such as the war in Ukraine. It is wiser to budget lower in the event that potash revenues remain lower. Administration has received the final 2020 potash tax sharing amount and it is \$35,000 under budget; Administration's projection for 2023 is very close to the final actual received for 2022.

Under the Tax Enforcement/Miscellaneous category appears the new costs for postage and supplies & stationery. These costs have been reallocated from the General Government / Administration cost centre so that costs are budgeted to the respective areas. Prior to this, all postage and supplies & stationery costs were charged to one GL in Administration which did not give clarity to where the costs were originating and for what purposes. Taxation has the largest postage usage of any division, so the allocation of budget and specific tracking of usage will allow the RM to evaluate costs appropriately.

There was a decrease in the net penalty on tax arrears of \$60,000 as the budget has been significantly higher than actual revenues for years; it has only reached \$100,000 once in the last five years, and the other four were under \$75,000. There is nothing in the 2023 year to suggest the trend would be higher.

The budget for capital contributions has been removed as it is speculative and cannot be known until tax enforcement occurs, which has only happened once in the last five years.

## Grant & Taxation

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
<b>Tax Levy</b>				
Municipal Tax Levy	12,260,953	11,879,448	12,913,409	1,033,961
Cathedral Bluffs Frontage Levy	156,180	156,180	156,180	-
East Cory Local Improvement Levy	274,396	274,000	274,396	396
Beaver Creek Frontage Levy	32,361	63,232	63,232	-
Merrill Hills Frontage Levy	29,580	29,600	29,600	-
Cedar Villa Frontage Levy	28,000	28,000	-	(28,000)
Potash Fire Levy	-	43,000	43,000	-
Amusement Taxes	-	-	-	-
Eagle Ridge Frontage Levy	39,923	39,923	39,923	-
Casa Rio Frontage Levy	-	-	18,180	18,180
<b>Total</b>	<b>12,821,393</b>	<b>12,513,383</b>	<b>13,537,920</b>	<b>1,024,537</b>
<b>Grant In Lieu</b>				
Fed Govt Grants in Lieu of Taxes	10,850	7,500	7,725	225
Prov Govt Grants in Lieu of Taxes	11,745	16,637	17,136	499
Tax Loss Compensation (TLE)	11,485	11,000	11,330	330
<b>Total</b>	<b>34,080</b>	<b>35,137</b>	<b>36,191</b>	<b>1,054</b>
<b>Grants and Transfer Payments</b>				
Potash Tax Sharing	1,124,410	1,124,412	1,090,000	(34,412)
Clearing the Path Grant	42,610	45,000	45,000	-
Provincial Operating Grant (MRS)	1,348,510	1,348,507	1,348,507	-
Federal Community Building Fund Grant	529,500	486,203	486,203	-
Water Control Project Subsidy Grant	-	-	-	-
MEEP Grant	-	-	-	-
Federal Summer Student Grant	8,770	18,000	18,000	-
Targeted Strategies Grant	-	23,700	23,700	-
<b>Total</b>	<b>3,053,800</b>	<b>3,045,822</b>	<b>3,011,410</b>	<b>(34,412)</b>
<b>Tax Enforcement/Miscellaneous</b>				
Tax Enforcement Costs	2,400	6,500	3,000	(3,500)
Postage	-	-	15,000	15,000
Supplies and Stationery	-	-	3,000	3,000
Trailer Licence Fees	3,427	4,600	-	(4,600)
Net Penalty on Tax Arrears	80,935	135,000	75,000	(60,000)
Land-Gain (Loss) on Sale	31,900	-	-	-
Gain/Loss Disposal of Assets	-	-	-	-
Capital Contributions	-	100,000	100,000	-
Annexation Compensation	-	-	-	-
<b>Total</b>	<b>118,662</b>	<b>246,100</b>	<b>196,000</b>	<b>(50,100)</b>

<b>Expenses</b>				
<b>Tax Enforcement/Miscellaneous</b>				
Tax Enforcement - Legal		-	-	-
Tax Enforcement - Advertising	1,065	2,500	-	(2,500)
Tax Enforcement - Misc. Expense	4,330	4,000	4,000	-
SAMA Levy	132,120	142,158	142,158	-
Board of Revision	3,025	4,750	4,750	-
Tax Adjustments & Abatements	30,019	50,000	50,000	-
<b>Total</b>	<b>170,559</b>	<b>203,408</b>	<b>200,908</b>	<b>(2,500)</b>
<b>TOTAL Grant and Taxation REVENUES</b>	<b>16,027,935</b>	<b>15,840,442</b>	<b>16,781,521</b>	<b>941,079</b>
<b>TOTAL Grant and Taxation EXPENSES</b>	<b>170,559</b>	<b>203,408</b>	<b>200,908</b>	<b>(2,500)</b>
<b>Grant and Taxation Surplus / (Deficit)</b>	<b>15,857,376</b>	<b>15,637,034</b>	<b>16,580,613</b>	<b>943,579</b>

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## **Administration**

Certain GLs within this cost centre have been separated from the former General Government / Administration cost centre but overall revenues and costs have not changed significantly. Interest on investments has been lower in the last several years; Administration is investigating ways to utilize the RM's investment strategy and take advantage of current higher interest rates by investing in short term GIC's and assessing market conditions for favourable equity positions.



## Administration

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Interest on Investments	130,000	125,000	125,000	-
Hail Commission	2,240	2,700	2,200	(500)
Other	-	1,000	1,000	-
LAND-Gain (Loss) on Sale	-	-	-	-
Gain/Loss Disposal of Assets	-	-	-	-
<b>Total</b>	<b>132,240</b>	<b>128,700</b>	<b>128,200</b>	<b>(500)</b>
<b>Expenses</b>				
<b>Insurance and Administration</b>				
Municipal Insurance	51,000	51,500	51,500	-
Vehicle Insurance	1,200	1,500	1,500	-
Memberships	65,510	67,500	67,500	-
Worker's Compensation Levy	48,770	49,000	49,000	-
Contribution to Municipalities	-	-	-	-
Donations	27,300	32,708	30,000	(2,708)
Facility Rental	2,680	2,000	2,000	-
<b>Total</b>	<b>196,460</b>	<b>204,208</b>	<b>201,500</b>	<b>(2,708)</b>
<b>Banking</b>				
Debenture Interest	49,921	49,921	49,921	-
Bank Charges	3,800	5,200	4,000	(1,200)
<b>Total</b>	<b>53,721</b>	<b>55,121</b>	<b>53,921</b>	<b>(1,200)</b>
<b>Amortization</b>				
Land Improvement	55,500	55,500	55,500	-
Buildings	112,000	99,781	112,781	13,000
Equipment	15,000	23,567	23,567	-
Vehicles	350	1,735	1,735	-
<b>Total</b>	<b>182,850</b>	<b>180,583</b>	<b>193,583</b>	<b>13,000</b>
<b>TOTAL Administration REVENUES</b>	<b>132,240</b>	<b>128,700</b>	<b>128,200</b>	<b>(500)</b>
<b>TOTAL Administration EXPENSES</b>	<b>433,031</b>	<b>439,912</b>	<b>449,004</b>	<b>9,092</b>
<b>Administration Surplus / (Deficit)</b>	<b>(300,791)</b>	<b>(311,212)</b>	<b>(320,804)</b>	<b>(9,592)</b>

## **Corporate Services**

Changes to this cost centre over the December 5 preliminary budget presentation include the following:

- Elimination of two FTE that were initially requested (\$190,000), along with the respective benefit portion (\$34,200).
- Addition of \$75,000 for contracted services to accommodate expenses related to HR advice, legal advice, etc.

The Office category includes a change in budget allocation. For 2023 the budget has been apportioned between Corporate Services, Governance & Legislation, Infrastructure & Public Works, Planning & Development, and Taxation & Grants. This is done to give greater accountability to each department head as they now have improved line of sight and accuracy in their budgets. Examples of apportioned budget include postage, office equipment, stationery and supplies, utilities, and telephone. IT Operations - Office Software and email includes the programs and email used by all staff, so it also has been apportioned between the departments to reflect actual usage; the overall budget for the category has not changed.

## Corporate Services

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Tax Certificate Fees	6,600	10,000	8,500	(1,500)
Office Services	5,500	3,500	4,500	1,000
Minute Subscriptions		-	-	-
Pound Fees		-	-	-
Lease Rents	24,600	20,700	20,700	-
<b>Total</b>	<b>36,700</b>	<b>34,200</b>	<b>33,700</b>	<b>(500)</b>
<b>Expenses</b>				
<b>HR General</b>				
HR Consulting Fees	31,000	1,800	5,000	3,200
HR Legal Expense	1,500	2,500	5,000	2,500
HR Advertising	4,000	2,500	1,500	(1,000)
<b>Total</b>	<b>36,500</b>	<b>6,800</b>	<b>11,500</b>	<b>4,700</b>
<b>Administration</b>				
Salaries	802,250	938,519	808,055	(130,464)
Benefits	160,250	188,519	145,450	(43,069)
Contracted Services	-	2,500	77,500	75,000
Training	24,300	7,500	4,500	(3,000)
Legal Fees	30,000	12,500	12,500	-
Advertising	2,600	2,500	2,500	-
Audit Fees	35,780	36,000	36,000	-
Mileage	1,200	3,000	3,000	-
Travel/Accommodations	3,000	4,000	4,000	-
Marketing	7,300	8,500	-	(8,500)
Other	4,800	3,000	3,000	-
<b>Total</b>	<b>1,071,480</b>	<b>1,206,538</b>	<b>1,096,504</b>	<b>(110,034)</b>
<b>Office</b>				
Telephone	30,570	32,500	7,116	(25,384)
Utilities	17,000	20,000	8,000	(12,000)
Postage	29,680	30,000	4,500	(25,500)
Courier	250	1,000	300	(700)
Supplies and Stationery	29,836	30,000	15,000	(15,000)
IT Hardware and supplies			10,000	10,000
Office Maintenance	40,000	48,500	15,000	(33,500)
<b>Total</b>	<b>147,336</b>	<b>162,000</b>	<b>59,916</b>	<b>(102,084)</b>
<b>Technology/IT Equipment</b>				
IT Operations - Office Software and email	48,000	63,000	6,500	(56,500)
Equip Contracts/Leases	20,000	30,000	30,000	-
VADIM Maint/Programming	54,000	27,500	27,500	-
Network/Backup/Maint	15,500	15,000	15,000	-

Non-Capital Office Equipment	500	6,500	-	(6,500)
<b>Total</b>	<b>138,000</b>	<b>142,000</b>	<b>79,000</b>	<b>(63,000)</b>
<b>Emergency Measures Organization</b>				
EMO Contracted - Prov 911	-	-	-	-
EMO Training	-	-	-	-
EMO Advertising	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Corporate Services REVENUES</b>	<b>36,700</b>	<b>34,200</b>	<b>33,700</b>	<b>(500)</b>
<b>TOTAL Corporate Services EXPENSES</b>	<b>1,393,316</b>	<b>1,517,338</b>	<b>1,246,920</b>	<b>(270,418)</b>
<b>Corporate Services Surplus / (Deficit)</b>	<b>(1,356,616)</b>	<b>(1,483,138)</b>	<b>(1,213,220)</b>	<b>270,918</b>

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## **Governance & Legislation**

Changes to this cost centre over the December 5 preliminary budget presentation include the following:

- Elimination of 1.0 FTE that was approved in 2021 for a communications officer (\$80,000), along with the respective benefit portion (\$14,400).
- Elimination of the \$17,000 employee training & conferences budget.
- Addition of \$6,000 for bylaw enforcement / contract services. This is for support for the existing commissionaires' program for enforcement on Meewasin Valley Authority lands.
- Being a non-election year, budget in the Election category has been reduced to \$0.

## Governance & Legislation

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Bylaw Fine Revenue	14,000	50,000	50,000	-
<b>Total</b>	<b>14,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Expenses</b>				
<b>Administration</b>				
Salaries	-	-	125,000	125,000
Benefits	-	-	22,500	22,500
Contracted Services			20,000	20,000
Legal Fees	-	-	10,000	10,000
HR Advertising			1,000	1,000
Employee Training			6,000	6,000
Public Relations			3,000	3,000
Marketing / promotions	-	-	8,500	8,500
Telephone			2,372	2,372
Utilities			2,000	2,000
Postage			1,500	1,500
Office maintenance			4,500	4,500
Software and licenses			2,000	2,000
Communications	-	-	5,000	5,000
<b>Total</b>			<b>213,372</b>	<b>213,372</b>
<b>Bylaw Enforcement</b>				
Bylaw Enforcement Legal	20,000	8,000	8,000	-
Bylaw Enforcement Officer - Contract Services	86,000	97,500	103,500	6,000
Pounds and Pound keepers	-	-	-	-
<b>Total</b>	<b>106,000</b>	<b>105,500</b>	<b>111,500</b>	<b>6,000</b>
<b>Elections</b>				
Elections - Poll Clerks	-	2,750	-	(2,750)
Elections - Advertising	-	6,000	-	(6,000)
Elections - Facility Rental	-	1,500	-	(1,500)
Elections - Ballots/Sundry	-	1,250	-	(1,250)
<b>Total</b>	<b>-</b>	<b>11,500</b>	<b>-</b>	<b>(11,500)</b>
<b>TOTAL Governance and Legislation REVENUES</b>	<b>14,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>TOTAL Governance and Legislation EXPENSES</b>	<b>106,000</b>	<b>117,000</b>	<b>324,872</b>	<b>207,872</b>
<b>Governance and Legislation Surplus / (Deficit)</b>	<b>- 92,000</b>	<b>(67,000)</b>	<b>(274,872)</b>	<b>(207,872)</b>

## Planning & Development

Changes to this cost centre over the December 5 preliminary budget presentation include the following:

- An increase of \$56,250 in projects & studies revenues. This is due to grant funding that will be received in 2023.
- An additional \$246,500 for projects & studies to carry out projects that were approved in the 2023 Planning & Development workplan as presented to Planning Committee on December 12, 2022

Variances to the 2022 budget include the following:

- A reduction in subdivision service fees of \$130,000. In the last four years revenue from these fees only reached \$720,000 once and was often significantly lower. Planning does not anticipate significantly higher fees in 2023.

An increase of \$50,000 in expenses for building inspections. This includes the cost of Municode, and the category has reached or exceeded \$300,000 in the last three years.

- Similar to previous departments, budget has been apportioned to Planning & Development from General Government / Administration for telephone, utilities, postage, supplies and stationery, office maintenance, and software and licenses. These are not net new costs.
- An increase of \$49,000 for contracted service – this is engineering for approved projects being carried out in 2023.



## Planning & Development

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
P4G Planning District Administration	48,450	200,000	200,000	-
Building Permits	488,986	425,000	525,000	100,000
Discretionary/Development/Misc. Permits	73,985	75,000	75,000	-
Development Appeals Fees	1,950	1,500	2,000	500
Subdivision Service Fees	530,000	850,000	720,000	(130,000)
Legal Fee Reimbursement	- 15,000	25,000	25,000	-
Advertising Charge	10,000	15,000	15,000	-
Rezoning Fees	14,500	15,000	15,000	-
Pre-Move Inspections	500	1,000	1,000	-
Sundry Revenue		-	-	-
Engineering Consulting	-	15,000	-	(15,000)
Land Titles	2,000	6,500	5,000	(1,500)
Textual Amendments	-	2,500	-	(2,500)
Contracted-Planning-Consultants		-	-	-
Project & Studies	5,000	75,000	56,250	(18,750)
<b>Total</b>	<b>1,160,371</b>	<b>1,706,500</b>	<b>1,639,250</b>	<b>(67,250)</b>
Econ Development Corp		12,813	12,813	-
<b>Total</b>	<b>-</b>	<b>12,813</b>	<b>12,813</b>	<b>-</b>
<b>Expenses</b>				
Salaries	750,000	873,741	873,741	-
Benefits	158,000	163,336	163,336	-
HR Advertising		-	2,430	2,430
Building Inspections	330,000	250,000	300,000	50,000
DPC Remuneration	2,640	5,100	3,000	(2,100)
Contracted Services - Consultants		5,000	-	(5,000)
Employee Training & Conferences	2,400	12,000	15,000	3,000
Legal Fees	15,000	30,000	30,000	-
Advertising	14,000	20,000	20,000	-
Development Appeals Board	5,000	5,500	5,500	-
Memberships	4,390	8,245	8,245	-
Telephone			9,488	9,488
Utilities			7,000	7,000
Postage			2,500	2,500
Supplies and Stationery			2,000	2,000
Office Maintenance			19,000	19,000
Software and licenses			8,500	8,500
Land Titles	8,500	10,000	10,000	-
Contracted Services - Engineering		20,000	49,000	29,000
DPC - Other	460	-	-	-
Planning - Other	400	500	500	-
P4G Operating - RM	35,273	72,868	77,511	4,643
Project & Studies	135,200	135,000	286,500	151,500

P4G Project & Studies - RM	-	-	17,850	17,850
<b>Total</b>	<b>1,461,263</b>	<b>1,611,290</b>	<b>1,911,101</b>	<b>299,811</b>
<b>TOTAL Planning &amp; Development REVENUES</b>	<b>1,160,371</b>	<b>1,706,500</b>	<b>1,639,250</b>	<b>(67,250)</b>
<b>TOTAL Planning &amp; Development EXPENSES</b>	<b>1,461,263</b>	<b>1,624,103</b>	<b>1,923,914</b>	<b>299,811</b>
<b>Planning &amp; Development Surplus / (Deficit)</b>	<b>- 300,892</b>	<b>82,397</b>	<b>(284,664)</b>	<b>(367,061)</b>

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### **Partnership For Growth (P4G)**

P4G is now its own cost centre. The net effect will transfer in and out of the reserve and not affect the overall RM budget.

There are no changes to the P4G cost centre.

## Partnership For Growth (P4G)

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Planning District Administration	150,000	207,800	209,600	1,800
Administration	139,670	170,189	190,500	20,311
Capital Contributions		-	280,000	280,000
Grants	7,500	-	195,000	195,000
Applications		31,000	31,000	-
<b>Total</b>	<b>297,170</b>	<b>408,989</b>	<b>906,100</b>	<b>497,111</b>
<b>Expenses</b>				
Administration	20,000	170,189	190,500	20,311
Capital Projects	96,000		280,000	280,000
Planning District Administration	3,500	207,800	209,600	1,800
<b>Total</b>	<b>119,500</b>	<b>377,989</b>	<b>680,100</b>	<b>302,111</b>
<b>P4G Surplus / (Deficit)</b>	<b>177,670</b>	<b>31,000</b>	<b>226,000</b>	<b>195,000</b>

## **Infrastructure & Public Works**

Changes to this cost centre over the December 5 preliminary budget presentation include the following:

- An increase of \$10,000 for overweight permits.
- An increase of \$330,000 to gravel inventory as a result of receiving the gravel tender after the Dec 5 budget was presented.

The 2023 budget includes increases to equipment maintenance for graders, heavy equipment, light truck, heavy truck, tractors/mowers. Part of this is due to some pieces of equipment being off-warranty therefore charges are the responsibility of the RM, and others are due to pressures from the supply chain that are affecting availability of parts. Some increases are to adjust to the 5-year actual trend. Costs have also been apportioned from General Government / Administration to Public Works for telephone, utilities, postage, supplies and stationery, office maintenance, and software.

For 2023, an additional \$20,000 has been budgeted for snow removal (wages) and \$12,000 for snow removal (materials and supply) to recognize ongoing increased costs.

There is a \$40,000 increase in gravel hauling (wages) as there was a full complement of drivers on staff. There is also a \$40,000 increase in contracted services (gravel hauling) because the costs incurred have exceeded the budget in prior years. However, this was offset with a \$35,000 reduction in contracted services (crushing) as actual usage has been consistently below budget and is not expected to increase above current levels.

The expense for amortization changed with the addition of the salt pad and shed (\$27,667), the change in capital equipment (\$66,750) and the reduction in roads (-\$46,800) for an overall increase of \$47,617.

## Infrastructure & Public Works

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Dust Control	38,000	30,000	30,000	-
Asphalt Repair		-	-	-
Snow Removal	28,000	15,000	20,000	5,000
Culverts	-	-	-	-
Mowing	5,800	5,000	5,000	-
Gravel Extraction Permits	43,250	55,000	55,000	-
Overweight Permits	53,540	50,000	60,000	10,000
Standard Approach Approval Permit	6,025	-	5,000	5,000
Haul Road Fees	123,800	390,000	350,000	(40,000)
Projects and Studies		-	50,000	50,000
Other	-	10,000	10,000	0
Hamlet Custom Work Charge out	83,800	50,000	50,000	-
<b>Total</b>	<b>226,615</b>	<b>605,000</b>	<b>635,000</b>	<b>30,000</b>
<b>Expenses</b>				
<b>Administration</b>				
Salaries - Out of Scope	554,000	683,430	690,000	6,570
Benefits	522,100	475,000	500,000	25,000
Cell Phone Allowance (in-scope)	13,400	12,000	14,000	2,000
Employee Training	22,065	16,500	16,500	-
Telephone			5,534	5,534
Utilities			3,000	3,000
Postage			2,500	2,500
Supplies and Stationery			3,500	3,500
Office Maintenance			10,000	10,000
Software			46,000	46,000
Legal	8,450	5,000	10,000	5,000
Advertising	-	1,000	-	(1,000)
Safety Meetings	7,300	10,000	10,000	-
Communications	12,250	11,000	13,000	2,000
GPS Software - Fleet Services	37,500	8,000	8,000	-
Projects and Studies		-	-	-
Other	8,250	3,000	1,000	(2,000)
<b>Total</b>	<b>1,185,315</b>	<b>1,224,930</b>	<b>1,333,034</b>	<b>108,104</b>
<b>Operating</b>				
Salaries - In Scope	44,500	38,000	45,000	7,000
Fleet Insurance	104,370	93,500	93,500	-
Fuel and Oil	1,124,300	925,000	1,000,000	75,000
Small Tools/Equipment	7,130	4,000	6,000	2,000
<b>Total</b>	<b>1,280,300</b>	<b>1,060,500</b>	<b>1,144,500</b>	<b>84,000</b>
<b>Subtotal Administration and Operating Expenses</b>	<b>2,465,615</b>	<b>2,285,430</b>	<b>2,477,534</b>	<b>192,104</b>

<b>Grader Maintenance</b>				
Wages	148,300	135,000	165,000	30,000
Materials and Supplies	148,100	40,000	90,000	50,000
Contracted Services	79,300	20,000	75,000	55,000
<b>Total</b>	<b>375,700</b>	<b>195,000</b>	<b>330,000</b>	<b>135,000</b>
<b>Heavy Equip Maintenance</b>				
Wages	64,780	75,000	75,000	-
Materials and Supplies	123,400	50,000	80,000	30,000
Materials and Supplies - contracted repairs			60,000	60,000
Contracted Services - labour	29,625	50,000	80,000	30,000
Heavy Equipment Rental	23,200	30,000	30,000	-
<b>Total</b>	<b>217,805</b>	<b>205,000</b>	<b>325,000</b>	<b>120,000</b>
<b>Light Truck Maintenance</b>				
Wages	34,790	45,000	45,000	-
Materials and Supplies	27,450	20,000	30,000	10,000
Contracted Services	9,720	10,000	20,000	10,000
<b>Total</b>	<b>71,960</b>	<b>75,000</b>	<b>95,000</b>	<b>20,000</b>
<b>Heavy Truck Maintenance</b>				
Wages	43,875	47,500	47,500	-
Materials and Supplies	37,650	30,000	40,000	10,000
Materials and Supplies - contracted repairs			12,000	12,000
Contracted Services -labour	4,625	17,500	10,000	(7,500)
<b>Total</b>	<b>86,150</b>	<b>95,000</b>	<b>109,500</b>	<b>14,500</b>
<b>Tractors/Mowers Maintenance</b>				
Wages	29,745	37,000	37,000	-
Materials and Supplies	42,100	30,000	45,000	15,000
Contracted Services	2,165	7,500	5,000	(2,500)
<b>Total</b>	<b>74,010</b>	<b>74,500</b>	<b>87,000</b>	<b>12,500</b>
<b>Asphalt Equipment</b>				
Wages	12,790	16,000	16,000	-
Materials and Supplies	4,890	6,500	6,500	-
Contracted Services	2,185	8,000	5,000	(3,000)
<b>Total</b>	<b>19,865</b>	<b>30,500</b>	<b>27,500</b>	<b>(3,000)</b>
<b>Miscellaneous Small Equipment Maintenance</b>				
Wages	3,160	3,500	3,500	-
Materials and Supplies	7,280	11,000	11,000	-
Contracted Services	450	500	500	-
<b>Total</b>	<b>10,890</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>



<b>Cutting Edges, Batteries &amp; Tire Repairs</b>				
Cutting Edges	78,975	80,000	85,000	5,000
Batteries	3,780	4,000	5,000	1,000
Tire Repairs	77,160	74,000	80,000	6,000
Filters	36,185	28,000	37,000	9,000
<b>Total</b>	<b>196,100</b>	<b>186,000</b>	<b>207,000</b>	<b>21,000</b>
<b>Subtotal Machinery Maintenance Expenses</b>	<b>1,052,480</b>	<b>876,000</b>	<b>1,196,000</b>	<b>320,000</b>
<b>Lutheran Road Shop</b>				
Wages - In-Scope	26,790	25,000	25,000	-
Materials and Supplies	43,985	43,500	43,500	-
Contracted Services	5,725	4,000	12,000	8,000
Telephone	2,200	3,500	2,000	(1,500)
Utilities	31,675	30,000	30,000	-
General Shop Supplies	18,450	15,000	20,000	5,000
Work Supplies	32,185	35,000	40,000	5,000
<b>Total</b>	<b>161,010</b>	<b>156,000</b>	<b>172,500</b>	<b>16,500</b>
<b>33rd Street Shop</b>				
Wages	550	750	750	-
Materials and Supplies	3,485	15,000	15,000	-
Contracted Maintenance	3,165	2,500	2,500	-
Telephone	650	750	750	-
Commun Radio-Shop-WA		-	-	-
Utilities	9,235	7,000	9,000	2,000
General Shop Supplies	-	750	-	(750)
Work Supplies	14	750	250	(500)
<b>Total</b>	<b>17,099</b>	<b>27,500</b>	<b>28,250</b>	<b>750</b>
<b>Park Shop</b>				
Wages	2,150	1,000	2,000	1,000
Materials and Supplies	5,300	3,500	3,500	-
Contracted Maintenance	2,145	1,500	2,000	500
Telephone	1,140	1,200	1,200	-
Commun Radio-Shop-WA		-	-	-
Utilities	4,500	5,000	5,000	-
General Shop Supplies	-	800	-	(800)
Work Supplies	-	800	250	(550)
<b>Total</b>	<b>15,235</b>	<b>13,800</b>	<b>13,950</b>	<b>150</b>
<b>Warman Shop</b>				
Wages	1,390	500	500	-
Materials and Supplies	12,850	3,000	3,000	-
Contracted Maintenance	1,970	1,700	2,000	300

Telephone	1,200	1,200	1,000	(200)
Commun Radio-Shop-WA		-	-	-
Utilities	3,800	3,600	4,000	400
General Shop Supplies	250	750	500	(250)
Work Supplies	-	500	-	(500)
<b>Total</b>	<b>21,460</b>	<b>11,250</b>	<b>11,000</b>	<b>(250)</b>
<b>Haight Shop</b>				
Wages	3,280	1,000	1,500	500
Materials and Supplies	12,985	7,500	10,000	2,500
Contracted Maintenance	1,725	1,850	1,850	-
Telephone	1,035	850	850	-
Commun Radio-Shop-WA		-	-	-
Utilities	9,275	7,650	7,650	-
General Shop Supplies	-	400	-	(400)
Work Supplies	780	1,000	500	(500)
<b>Total</b>	<b>29,080</b>	<b>20,250</b>	<b>22,350</b>	<b>2,100</b>
<b>Subtotal Shop Expenses</b>				
	<b>243,884</b>	<b>228,800</b>	<b>248,050</b>	<b>19,250</b>
<b>Dust Control</b>				
Wages - Dust Control	750	5,000	1,000	(4,000)
Dust Control (RM Bylaw)	90,450	40,000	40,000	-
Dust Control Chargebacks	-	30,000	30,000	-
Dust Control (Out of Scope)	14,105	40,000	40,000	-
<b>Total</b>	<b>105,305</b>	<b>115,000</b>	<b>111,000</b>	<b>(4,000)</b>
<b>Seal Coat</b>				
Wages-Paving / Seal Coat	44,765	47,500	60,000	12,500
Material and Supplies - Paving / Seal Coat	131,071	173,750	180,000	6,250
Contracted Services -Seal Coat	34,165	120,000	60,000	(60,000)
<b>Total</b>	<b>210,001</b>	<b>341,250</b>	<b>300,000</b>	<b>(41,250)</b>
<b>Road Maintenance</b>				
Wages-Road Maintenance	558,728	560,000	560,000	-
Contracted Road Maintenance	36,099	40,000	30,000	(10,000)
Material and Supply - Road Maintenance	-	6,000	6,000	-
Wages-Custom Work	1,647	7,500	7,500	-
<b>Total</b>	<b>596,474</b>	<b>613,500</b>	<b>603,500</b>	<b>(10,000)</b>
<b>Asphalt Repair</b>				
Wages - Asphalt Repair	103,265	105,000	105,000	-
Materials and Supplies - Asphalt Repair	34,139	50,000	50,000	-
Materials & Supplies - SB90	233,668	175,000	175,000	-
Contracted Services - Asphalt Repair	25,625	50,000	50,000	-

<b>Total</b>	<b>396,697</b>	<b>380,000</b>	<b>380,000</b>	<b>-</b>
<b>Snow Removal</b>				
Wages-Snow Removal	119,193	120,000	140,000	20,000
Materials and Supply - Snow Removal	18,254	18,000	30,000	12,000
Contracted-Snow Removal	6,600	10,000	10,000	-
<b>Total</b>	<b>144,047</b>	<b>148,000</b>	<b>180,000</b>	<b>32,000</b>
<b>Road Authority/Right of Way</b>				
Maintenance Fee - Road Authority Rail Crossings	11,798	15,000	15,000	-
Right of Way Damages	14,554	10,000	10,000	-
<b>Total</b>	<b>26,352</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>Subtotal Road Maintenance Expense</b>	<b>1,478,876</b>	<b>1,622,750</b>	<b>1,599,500</b>	<b>(23,250)</b>
<b>Gravel Stockpile</b>				
Wages - Gravel Stockpile Site	6,543	8,000	8,000	-
Gravel Inventory	2,083,605	1,520,000	1,850,000	330,000
Contracted Services - Gravel Stockpile Site	44,728	90,000	90,000	-
<b>Total</b>	<b>2,134,876</b>	<b>1,618,000</b>	<b>1,948,000</b>	<b>330,000</b>
<b>Gravel Hauling and Crushing</b>				
Wages - Gravel Hauling	36,626	50,000	90,000	40,000
Mat/Sup-Gravel Supply		-	-	-
Gravel-Contracted Crushing		-	-	-
Contracted Engineering	705	7,500	7,500	-
Contracted Services - Gravel Hauling	133,467	170,000	210,000	40,000
Contracted Services - Crushing	182,206	245,000	210,000	(35,000)
<b>Total</b>	<b>353,004</b>	<b>472,500</b>	<b>517,500</b>	<b>45,000</b>
<b>Subtotal PW Gravel Expense</b>	<b>2,487,880</b>	<b>2,090,500</b>	<b>2,465,500</b>	<b>375,000</b>
<b>Culvert Installation</b>				
Wages-Culvert Installation	2,238	2,500	2,500	-
Material and Supplies-Culverts	25,702	20,000	20,000	-
Contracted Culverts Installation	40,492	40,000	40,000	-
<b>Total</b>	<b>68,432</b>	<b>62,500</b>	<b>62,500</b>	<b>-</b>
<b>Flood Repair</b>				
Wages - Flood Repair		8,950	1,000	(7,950)
Materials & Supplies - Flood Repair		5,000	500	(4,500)
Contracted-Flood Repair		10,000	4,000	(6,000)
Contracted-Flood Prevention/Mitigation	9,627	20,000	20,000	-

<b>Total</b>	<b>9,627</b>	<b>43,950</b>	<b>25,500</b>	<b>(18,450)</b>
<b>Subtotal Flood &amp; Water Control Expenses</b>	<b>9,627</b>	<b>106,450</b>	<b>88,000</b>	<b>(18,450)</b>
<b>Road Construction</b>				
Wages - Road Construction	295,478	305,000	315,000	10,000
Material and Supplies - Road Construction	17,230	35,000	35,000	-
Contracted Services - Road Construction		20,000	-	(20,000)
Contracted - Road Const-Hwy #16 - 71 St				-
Fuel - Construction	-			-
Transfer Const to Asset		-	-	-
<b>Total</b>	<b>312,708</b>	<b>360,000</b>	<b>350,000</b>	<b>(10,000)</b>
<b>Engineering Fees</b>				
Engineering Fees- General	21,891	45,000	20,000	(25,000)
<b>Total</b>	<b>21,891</b>	<b>45,000</b>	<b>20,000</b>	<b>(25,000)</b>
<b>Subtotal Road Construction and Engineering Expense</b>	<b>334,599</b>	<b>405,000</b>	<b>370,000</b>	<b>(35,000)</b>
<b>Mowing</b>				
Wages - Mowing	132,915	155,000	155,000	-
Materials and Supplies - Mowing		-	-	-
Contracted Services - Mowing	1,582	2,500	2,500	-
<b>Total</b>	<b>134,497</b>	<b>157,500</b>	<b>157,500</b>	<b>-</b>
<b>Fencing</b>				
Wages - Fencing	1,029	5,000	2,000	(3,000)
Materials and Supplies - Fencing		15,000	15,000	-
Contracted Services - Fencing		15,000	15,000	-
<b>Total</b>	<b>1,029</b>	<b>35,000</b>	<b>32,000</b>	<b>(3,000)</b>
<b>Road Signs</b>				
Wages - Road Signs	33,050	35,000	35,000	-
Materials and Supplies - Road Signs	28,971	35,000	35,000	-
<b>Total</b>	<b>62,021</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>Subtotal Mowing Fencing and Signage Expenses</b>	<b>197,547</b>	<b>262,500</b>	<b>259,500</b>	<b>(3,000)</b>
<b>Amortization</b>				
Buildings	85,390	85,390	113,057	27,667
Equip	599,012	600,352	901,902	301,550
Vehicles	159,304	159,304	159,304	-
Linear	907,696	959,472	1,068,672	109,200

<b>Subtotal Amortization</b>	<b>1,751,402</b>	<b>1,804,518</b>	<b>2,242,935</b>	<b>438,417</b>
<b>TOTAL Infrastructure and Public Works REVENUES</b>	<b>226,615</b>	<b>605,000</b>	<b>635,000</b>	<b>30,000</b>
<b>TOTAL Infrastructure and Public Works EXPENSES</b>	<b>10,021,909</b>	<b>9,681,948</b>	<b>10,947,019</b>	<b>1,265,071</b>
<b>Infrastructure and Public Works Surplus / (Deficit)</b>	<b>(9,795,294)</b>	<b>(9,076,948)</b>	<b>(10,312,019)</b>	<b>(1,235,071)</b>

## **Protective Services**

There are no changes from December 5 preliminary budget to January 16 budget for this cost centre.

Increases in both revenues and expenses are relative to Corman Park Police Services (CPPS). CPPS anticipates higher revenues based on 2022 actuals. Increases in expenses are related to salaries (contractual obligations) and increased costs in other GLs based on history and trends.

## Protective Services

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>CPPS Revenues</b>				
SaskJustice	610,500	415,000	650,000	235,000
Sundry Revenue	-	-	-	-
PS-FC-Bylaw Enforcement Revenue		50,000	50,000	-
PS-OTH-Sundry Revenue (Police)				-
<b>CPPS Grants</b>				
SGI High Visibility Enforcement Grant		22,000	22,000	-
				-
<b>Total</b>	<b>963,529</b>	<b>487,000</b>	<b>722,000</b>	<b>235,000</b>
<b>Fire Protection Revenues</b>				
Fire Protection Fees	353,029	425,000	425,000	-
<b>Expenses</b>				
<b>Administration</b>				
Salaries	1,178,120	1,005,000	1,340,755	335,755
Benefits	225,620	235,000	308,375	73,375
Police Commission Remuneration	6,940	6,500	7,000	500
Extraordinary Items	2,350	3,000	-	(3,000)
Police Projects	-	-	5,000	5,000
Legal	25,495	5,000	25,000	20,000
Clothing/Accessories	11,750	10,000	25,000	15,000
Equipment	24,830	15,000	22,000	7,000
Training	8,690	10,000	15,000	5,000
Travel	-	2,000	5,000	3,000
Investigational	-	-	-	-
Other	4,210	5,000	5,000	-
<b>Total</b>	<b>1,488,005</b>	<b>1,296,500</b>	<b>1,758,130</b>	<b>461,630</b>
Bylaw Collections Surcharge	650	1,000	1,000	-
<b>Information Technology/Office</b>				
Office Telephone	5,740	5,600	6,500	900
Comm - Dispatch Fees	7,975	8,000	6,000	(2,000)
Cellular Expenses	11,830	12,000	15,000	3,000
Occupancy Costs	12,000	12,000	12,000	-
Information Technology	45,370	55,000	60,000	5,000
Admin Stationery	8,310	7,000	9,000	2,000
<b>Total</b>	<b>91,225</b>	<b>99,600</b>	<b>108,500</b>	<b>8,900</b>
<b>Vehicle</b>				
Vehicle Insurance	9,864	13,000	13,000	-

Vehicle Fuel	101,157	126,000	140,000	14,000
Vehicle Maintenance	69,881	60,000	60,000	-
Equipment - Supplies	5,946	5,000	10,000	5,000
<b>Total</b>	<b>186,848</b>	<b>204,000</b>	<b>223,000</b>	<b>19,000</b>
<b>Total CPPS Expenses</b>	<b>1,766,728</b>	<b>1,601,100</b>	<b>2,090,630</b>	<b>489,530</b>
<b>CPPS Revenues less Expenses</b>	<b>(803,199)</b>	<b>(1,114,100)</b>	<b>(1,368,630)</b>	<b>(254,530)</b>
<b>RCMP/Other</b>				
RCMP Levy	423,752	516,977	475,000	(41,977)
Protective Services - Other	6,000	-	-	-
<b>Total</b>	<b>429,752</b>	<b>516,977</b>	<b>475,000</b>	<b>(41,977)</b>
<b>Total Policing</b>	<b>2,195,830</b>	<b>2,118,077</b>	<b>2,565,630</b>	<b>447,553</b>
<b>Fire Protection</b>				
Wages - Fire Protection	-	-	-	-
Fire Service Dispatch Fees	1,870	15,000	15,000	-
Volunteer Fire Brigade	-	-	-	-
Fire Service Fees - Industrial	573,948	573,948	573,948	-
Fire Service Fees - Non-Industrial	654,859	775,000	650,000	(125,000)
North Fire Chiefs Association	5,851	25,000	25,000	-
Equipment & Maintenance - Fire Protection	-	-	-	-
<b>Total Fire Protection</b>	<b>1,236,528</b>	<b>1,388,948</b>	<b>1,263,948</b>	<b>(125,000)</b>
<b>Amortization</b>				
Equipment	22,794	22,794	22,794	-
Vehicles	39,930	56,414	110,634	54,220
<b>Total</b>	<b>62,724</b>	<b>79,208</b>	<b>133,428</b>	<b>54,220</b>
<b>Total Policing and Fire Protection</b>	<b>3,495,082</b>	<b>3,586,233</b>	<b>3,963,006</b>	<b>376,773</b>
<b>TOTAL Protective Services REVENUES</b>	<b>963,529</b>	<b>912,000</b>	<b>1,147,000</b>	<b>235,000</b>
<b>TOTAL Protective Services EXPENSES</b>	<b>3,495,082</b>	<b>3,586,233</b>	<b>3,963,006</b>	<b>376,773</b>
<b>Protective Services Surplus / (Deficit)</b>	<b>(2,531,553)</b>	<b>(2,674,233)</b>	<b>(2,816,006)</b>	<b>(141,773)</b>



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## **Council**

Changes to this cost centre over the December 5 preliminary budget presentation include the following:

- Removal of the proposed 3% increase to council remuneration

Other changes to budgeted amounts in this cost centre are more reflective of a 5-year history and actual expenditures.

## Council

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Expenses</b>				-
Reeve Attending Office	15,385	16,716	16,800	84
Reeve - Mileage	1,140	1,200	1,200	-
Council Meeting - Indemnity	112,000	110,622	110,625	3
Benefits	8,975	11,330	11,330	-
Council Meetings - Mileage	2,500	5,807	3,000	(2,807)
Committee Meeting - Indemnity	79,250	83,842	83,850	8
Committee Meetings - Mileage	3,270	9,502	4,000	(5,502)
Communication Allowance	13,295	16,480	16,480	-
Indemnity-Convention	7,425	10,300	10,300	-
<b>Council Remuneration Expense</b>	<b>243,240</b>	<b>265,799</b>	<b>257,585</b>	<b>(8,214)</b>
Consulting Fees	-	-	5,000	5,000
Legal Fees	-	-	5,000	5,000
Council Advertising	5,150	2,000	-	(2,000)
Convention - Mileage	3,850	4,500	4,500	-
Accom/Travel		6,000	4,000	(2,000)
Training/professional development			5,000	5,000
Postage			4,000	4,000
Public Meeting/Facility Rental		1,800	-	(1,800)
Other Expense	2,965	5,000	5,791	791
<b>Council General Expenses</b>	<b>11,965</b>	<b>19,300</b>	<b>33,291</b>	<b>13,991</b>
<b>TOTAL Council EXPENSES</b>	<b>255,204</b>	<b>285,099</b>	<b>290,876</b>	<b>5,777</b>
<b>Council Surplus / (Deficit)</b>	<b>(255,204)</b>	<b>(285,099)</b>	<b>(290,876)</b>	<b>(5,777)</b>

## **Hamlets**

There are no changes from the December 5 preliminary budget to the January 16 budget.

In the hamlet budgets, there are decreases in expenses for Cedar Villa Asphalt Repair/Seal Coat (\$60,000), Furdale Asphalt Repair/Seal Coat (\$160,000), and Furdale Contracted Services (\$30,000), Riverside Asphalt Repair/Seal Coat (\$10,000) because these were one-time planned expenditures.

## Hamlets

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Hamlet Provincial Revenue Sharing	205,000	220,000	205,000	(15,000)
Property tax share				
<b>Total</b>	<b>205,000</b>	<b>220,000</b>	<b>205,000</b>	<b>(15,000)</b>
<b>Expenses</b>				
<b>Beaver Creek</b>				
Asphalt Repair/Seal Coat		1,000	1,000	-
Road Maintenance/Grading		1,000	-	(1,000)
Snow Removal	1,600	2,700	2,700	-
Dust Control		-	-	-
Street Sweep	380	500	350	(150)
Mowing	3,080	1,800	1,800	-
Signs		250	250	-
Wages		-	-	-
Materials and Supplies		2,000	-	(2,000)
Contracted Services	53,000	4,000	6,000	2,000
Utilities		-	-	-
Administration - Other		500	500	-
<b>Total</b>	<b>58,060</b>	<b>13,750</b>	<b>12,600</b>	<b>(1,150)</b>
<b>Casa Rio</b>				
Asphalt Repair/Seal Coat	2,410	1,000	2,000	1,000
Road Maintenance/Grading		-	-	-
Snow Removal	1,410	3,000	3,000	-
Dust Control		-	-	-
Street Sweep		350	350	-
Mowing	1,590	1,200	1,200	-
Signs		250	250	-
Materials and Supplies		-	-	-
Contracted Services	380	-	-	-
Utilities		-	-	-
Administration - Other		-	-	-
<b>Total</b>	<b>5,790</b>	<b>5,800</b>	<b>6,800</b>	<b>1,000</b>
<b>Cathedral Bluffs</b>				
Asphalt Repair/Seal Coat		6,000	6,000	-
Road Maintenance/Grading		500	-	(500)
Snow Removal	2,810	1,500	3,000	1,500
Dust Control		-	-	-
Street Sweep		200	200	-
Mowing	3,290	1,400	1,400	-
Signs		-	-	-
Materials and Supplies		-	-	-

Contracted Services	29,160	-	5,000	5,000
Utilities		-	-	-
Administration - Other		-	-	-
<b>Total</b>	<b>35,260</b>	<b>9,600</b>	<b>15,600</b>	<b>6,000</b>
<b>Discovery Ridge</b>				
Asphalt Repair/Seal Coat		1,500	-	(1,500)
Road Maintenance/Grading	-	1,000	1,000	-
Snow Removal	750	-	500	500
Dust Control		-	-	-
Street Sweep		500	500	-
Mowing	1,750	150	150	-
Signs		-	-	-
Materials and Supplies	-	-	-	-
Contracted Services	19,000	-	-	-
Utilities		-	-	-
Administration - Other		500	500	-
<b>Total</b>	<b>21,500</b>	<b>3,650</b>	<b>2,650</b>	<b>(1,000)</b>
<b>Cedar Villa</b>				
Asphalt Repair/Seal Coat	15,770	75,000	15,000	(60,000)
Road Maintenance/Grading		-	-	-
Snow Removal	415	1,800	1,800	-
Dust Control		-	-	-
Street Sweep		250	250	-
Mowing		1,000	200	(800)
Signs		100	100	-
Materials and Supplies		-	-	-
Contracted Services	95,780	24,000	24,000	-
Utilities		-	-	-
Administration - Other	220	1,000	1,000	-
<b>Total</b>	<b>112,185</b>	<b>103,150</b>	<b>42,350</b>	<b>(60,800)</b>
<b>Eagle Ridge</b>				
Asphalt Repair/Seal Coat	1,605	1,000	1,000	-
Road Maintenance/Grading		-	-	-
Snow Removal	790	1,200	1,200	-
Dust Control		-	-	-
Street Sweep	270	150	150	-
Mowing	1,440	300	300	-
Signs		-	-	-
Materials and Supplies		-	-	-
Contracted Services	6,995	8,750	8,750	-
Utilities		-	-	-
Administration - Other		-	-	-
<b>Total</b>	<b>11,100</b>	<b>11,400</b>	<b>11,400</b>	<b>-</b>

<b>Furdale</b>				
Asphalt Repair/Seal Coat	1,600	230,000	70,000	(160,000)
Road Maintenance/Grading				-
Snow Removal	1,445	3,000	3,000	-
Dust Control		-	-	-
Street Sweep		250	250	-
Mowing	3,300	1,000	1,000	-
Signs				-
Materials and Supplies		-	-	-
Contracted Services	21,100	75,000	45,000	(30,000)
Utilities		100	100	-
Administration - Other		1,000	250	(750)
<b>Total</b>	<b>27,445</b>	<b>310,350</b>	<b>119,600</b>	<b>(190,750)</b>
<b>Merrill Hills</b>				
Asphalt Repair/Seal Coat	89,100	10,000	10,000	-
Road Maintenance/Grading	3,200	-	-	-
Snow Removal	80	1,500	1,500	-
Dust Control		-	-	-
Street Sweep	145	100	100	-
Mowing	45	1,200	1,200	-
Signs	330	200	200	-
Materials and Supplies		-	-	-
Contracted Services		360	360	-
Utilities		-	-	-
Administration - Other		50	50	-
<b>Total</b>	<b>92,900</b>	<b>13,410</b>	<b>13,410</b>	<b>-</b>
<b>Neuhorst</b>				
Asphalt Repair/Seal Coat	1,010	10,000	10,000	-
Road Maintenance/Grading		400	-	(400)
Snow Removal	1,475	400	800	400
Dust Control		-	-	-
Street Sweep	65	-	100	100
Mowing		1,400	650	(750)
Signs		-	-	-
Materials and Supplies		1,500	-	(1,500)
Contracted Services	13,470	3,500	10,000	6,500
Utilities	4,085	5,000	5,000	-
Administration - Other		2,000	2,000	-
<b>Total</b>	<b>20,105</b>	<b>24,200</b>	<b>28,550</b>	<b>4,350</b>
<b>River's Edge</b>				
Asphalt Repair/Seal Coat		-	-	-
Road Maintenance/Grading		1,500	-	(1,500)
Snow Removal	1,205	500	500	-
Dust Control		4,000	-	(4,000)

Street Sweep	925	-	-	-
Mowing	2,065	350	350	-
Signs		200	-	(200)
Materials and Supplies		-	-	-
Contracted Services	57,870	-	15,000	15,000
Utilities		-	-	-
Administration - Other		-	-	-
<b>Total</b>	<b>62,065</b>	<b>6,550</b>	<b>15,850</b>	<b>9,300</b>
<b>Riverside</b>				
Asphalt Repair/Seal Coat		10,000	-	(10,000)
Road Maintenance/Grading		100	-	(100)
Snow Removal	1,905	2,000	2,000	-
Dust Control		-	-	-
Street Sweep	925	350	350	-
Mowing	2,365	1,600	2,000	400
Signs	145	150	250	100
Materials and Supplies		-	-	-
Contracted Services	7,102	-	3,000	3,000
Utilities		-	-	-
Administration - Other		-	-	-
<b>Total</b>	<b>12,442</b>	<b>14,200</b>	<b>7,600</b>	<b>(6,600)</b>
<b>TOTAL Hamlets EXPENSES</b>	<b>458,852</b>	<b>516,060</b>	<b>276,410</b>	<b>(239,650)</b>
<b>Hamlets Surplus / (Deficit)</b>	<b>(253,852)</b>	<b>(296,060)</b>	<b>(71,410)</b>	<b>224,650</b>



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## **Environment and Public Health**

Since the December 5 budget was presented, the 2023 Preliminary Budget has been changed to add the anticipated revenues and expenditures of the new Wastewater Treatment Plant, as presented at the December 16 council meeting. These numbers are not certain as they depend on the timing of the service becoming available, and so they are conservative. The waste water treatment plan is included in Environment and Public Health.

## Environment & Public Health

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Tree Planter Rental	180	100	100	-
Spraying - Custom Work	3,500	25,500	10,000	(15,500)
SARM Weed Control Grant	10,000	10,000	10,000	-
SARM Pest Control Grant	13,500	16,000	13,000	(3,000)
Landfill Dividend		100,000		(100,000)
Sale of Poison	21,450	10,000	15,000	5,000
Waste Water Treatment Plant - sales			-	-
Waste Water Treatment Plant - connection fees			320,000	320,000
Multi Material Recycling	70,320	44,000	66,000	22,000
<b>Total</b>	<b>118,950</b>	<b>205,600</b>	<b>434,100</b>	<b>228,500</b>
<b>Expenses</b>				
Wages - Pest Control	27,500	500	25,000	24,500
Material and Supplies	31,285	12,000	25,000	13,000
Contracted Services	2,580	32,000	5,000	(27,000)
<b>EPH-Pest Control Expenses</b>	<b>61,365</b>	<b>44,500</b>	<b>55,000</b>	<b>10,500</b>
Wages	122,500	111,153	150,000	38,847
Benefits	21,485	20,008	27,000	6,992
Wages - Equipment			-	-
Materials and Supplies	5,245	6,000	6,000	-
Chemicals	35,500	35,000	35,000	-
Contracted Services	8,550	1,500	1,500	-
Cell Phone Allowance		-	-	-
Training	3,480	3,000	3,000	-
Repairs & Maintenance	-	8,000	1,000	(7,000)
Fuel	11,370	11,000	13,000	2,000
Other	70	500	100	(400)
<b>EPH-Weed Control Expenses</b>	<b>208,200</b>	<b>196,161</b>	<b>236,600</b>	<b>40,439</b>
<b>Subtotal EPH Weed / Pest Control Expenses</b>	<b>269,565</b>	<b>240,661</b>	<b>291,600</b>	<b>50,939</b>
Wages	6,435	15,000	10,000	(5,000)
Contracted Services	6,250	2,800	5,000	2,200
<b>EPH-General Waste Disposal Services Expenses</b>	<b>12,685</b>	<b>17,800</b>	<b>15,000</b>	<b>(2,800)</b>
Contracted Services -Recycling-Osler		7,500	-	(7,500)
Contracted Services -Recycling-South Corman	10,000	30,000	-	(30,000)
Contracted Services -Recycling-33rd St Site	2,175	2,750	2,400	(350)

Contracted Services -Recycling- Langham Site	2,950	3,450	3,000	(450)
Contract-Recycling-North Landfill		-	-	-
Sundry - Environmental Services		-	-	-
Contracted Services -Recycling- Haight Shop			825	825
<b>EPH-Contracted Recycling Services</b>	<b>15,125</b>	<b>43,700</b>	<b>6,225</b>	<b>(37,475)</b>
<b>Subtotal EPH Waste Disposal and Recycling Expenses</b>	<b>27,810</b>	<b>61,500</b>	<b>21,225</b>	<b>(40,275)</b>
Wastewater Treatment Plant - ww supply				-
Wastewater Treatment Plant - repayment to annexation reserve			320,000	320,000
<b>Subtotal EPH Waste Water Treatment Plant Expenses</b>	<b>-</b>	<b>-</b>	<b>320,000</b>	<b>320,000</b>
Amortization		18,572	18,572	-
<b>Total</b>	<b>-</b>	<b>18,572</b>	<b>18,572</b>	<b>-</b>
<b>TOTAL Environment and Public Health REVENUE</b>	<b>118,950</b>	<b>205,600</b>	<b>434,100</b>	<b>-</b>
<b>TOTAL Environment and Public Health EXPENSES</b>	<b>297,375</b>	<b>320,733</b>	<b>651,397</b>	<b>-</b>
<b>Environment and Public Health Surplus / (Deficit)</b>	<b>(178,425)</b>	<b>(115,133)</b>	<b>(217,297)</b>	<b>-</b>

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**Utilities**

There are no changes from the December 5 preliminary budget to the January 16 budget.

As requested, each water well has been separated out for clarity of expenses.

Most wells have seen an increase in consumption and sales, while others have remained consistent or fallen slightly. Overall, there is an increase in consumption and sales over prior years and that is expected to continue.

## Utilities

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
Water Sales	115,350	85,777	110,000	24,223
<b>Industrial Park Revenue</b>	<b>115,350</b>	<b>85,777</b>	<b>110,000</b>	<b>24,223</b>
Wages - General	4,400	5,000	5,000	-
Material and Supplies	16,000	2,500	8,000	5,500
Water Supply	77,250	62,831	75,000	12,169
<b>Industrial Park Expenses</b>	<b>97,650</b>	<b>70,331</b>	<b>88,000</b>	<b>17,669</b>
<b>Industrial Park Surplus / (Deficit)</b>	<b>17,700</b>	<b>15,446</b>	<b>22,000</b>	<b>6,554</b>
Water Sales - Battleford Trail	9,575	16,134	14,000	(2,134)
Battleford Trail - Connection Fees			-	-
<b>Battleford Revenue</b>	<b>9,575</b>	<b>16,134</b>	<b>14,000</b>	<b>(2,134)</b>
Material and Supplies - Battleford Trail		2,000	-	(2,000)
Water Supply - Battleford Trail	4,700	10,035	8,000	(2,035)
Admin/Sundry-Battleford Tr Wtr		-	-	-
<b>Battleford Expenses</b>	<b>4,700</b>	<b>12,035</b>	<b>8,000</b>	<b>(4,035)</b>
<b>Battleford Surplus / (Deficit)</b>	<b>4,875</b>	<b>4,099</b>	<b>6,000</b>	<b>1,901</b>
Water Sales	174,000	195,406	197,000	1,594
Connection Fees		-	-	-
<b>Grasswood Water Revenue</b>	<b>174,000</b>	<b>195,406</b>	<b>197,000</b>	<b>1,594</b>
Wages - General	14,630	15,000	15,000	-
Utilities	8,350	8,500	8,500	-
Material and Supplies	36,225	25,000	17,000	(8,000)
Water Supply	110,745	117,980	122,699	4,719
Other		-	-	-
Connection Fees		-	-	-
<b>Grasswood Water Expenses</b>	<b>169,950</b>	<b>166,480</b>	<b>163,199</b>	<b>(3,281)</b>
<b>Grasswood Surplus / (Deficit)</b>	<b>4,050</b>	<b>28,926</b>	<b>33,801</b>	<b>4,875</b>
Riverside Water Sales	123,100	179,241	130,000	(49,241)
Connection Fees	-	-	-	-
<b>Riverside Water Revenue</b>	<b>123,100</b>	<b>179,241</b>	<b>130,000</b>	<b>(49,241)</b>
Wages - General	17,250	12,500	15,000	2,500
Utilities	7,080	6,300	7,000	700
Material and Supplies	16,230	21,000	15,000	(6,000)
Water Supply	95,750	142,269	100,000	(42,269)
Other		-	-	-
Connection Fees		-	-	-
<b>Riverside Water Expenses</b>	<b>136,310</b>	<b>182,069</b>	<b>137,000</b>	<b>(45,069)</b>
<b>Riverside Water Surplus / (Deficit)</b>	<b>(13,210)</b>	<b>(2,828)</b>	<b>(7,000)</b>	<b>(4,172)</b>

Water Sales	221,750	217,665	230,000	12,335
Connection Fees		-	12,000	12,000
<b>Casa Rio Water Revenue</b>	<b>221,750</b>	<b>217,665</b>	<b>242,000</b>	<b>24,335</b>
				-
Wages - General	14,385	19,000	15,000	(4,000)
Utilities	6,605	8,000	8,000	-
Material and Supplies	22,450	25,000	25,000	-
Water Supply	128,400	124,200	129,168	4,968
Other		-	-	-
Connection Fees		-	-	-
<b>Casa Rio Water Expenses</b>	<b>192,935</b>	<b>176,200</b>	<b>177,168</b>	<b>968</b>
<b>Casa Rio Water Surplus / (Deficit)</b>	<b>21,817</b>	<b>41,465</b>	<b>64,832</b>	<b>23,367</b>
Water Sales	247,150	203,098	267,100	64,002
<b>Water Station Revenues</b>	<b>247,150</b>	<b>203,098</b>	<b>267,100</b>	<b>64,002</b>
Wages - General	2,387	9,500	3,500	(6,000)
Utilities	1,172	1,350	1,500	150
Material and Supplies	3,061	3,750	8,700	4,950
Water Supply	154,184	167,648	186,000	18,352
<b>Water Station Expenses</b>	<b>160,804</b>	<b>182,248</b>	<b>199,700</b>	<b>17,452</b>
<b>Water Station Surplus / (Deficit)</b>	<b>86,346</b>	<b>20,850</b>	<b>67,400</b>	<b>46,550</b>
<b>General Expenses</b>				-
Wages - General	500	500	200	(300)
Material and Supplies - General	50,915	10,000	10,000	-
<b>General Expense Total</b>	<b>51,415</b>	<b>10,500</b>	<b>10,200</b>	<b>(300)</b>
<b>Amortization</b>				-
Amortization-General	2,154	2,154	2,154	-
Amortization- Battleford Trail	2,325	2,325	2,325	-
Amortization-Grasswood Pumphouse	1,765	1,765	1,765	-
Amortization-Grasswood Pumphouse	5,591	5,591	5,591	-
Amortization-Riverside Pumphouse	1,574	1,574	1,574	-
Amortization-Riverside Pumphouse	16,805	16,805	16,805	-
Amortization-Riverside Connections	11,659	11,659	11,659	-
Amortization-Casa Rio Pumphouse	3,288	3,288	3,288	-
Amortization-Casa Rio Pumphouse	8,402	8,402	8,402	-
<b>Amortization Total</b>	<b>53,563</b>	<b>53,563</b>	<b>53,563</b>	<b>-</b>
<b>TOTAL Utilities REVENUE</b>	<b>890,925</b>	<b>897,321</b>	<b>960,100</b>	<b>62,779</b>
<b>TOTAL Utilities EXPENSES</b>	<b>762,349</b>	<b>853,426</b>	<b>773,067</b>	<b>(80,359)</b>
<b>Amortization and General Water Expenses</b>	<b>104,978</b>	<b>64,063</b>	<b>63,763</b>	<b>(300)</b>
<b>Utilities Surplus / (Deficit)</b>	<b>23,598</b>	<b>(20,168)</b>	<b>123,270</b>	<b>143,438</b>



**Water Well Revenues & Expenses**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	
<b>Clarence Well sales</b>	44,631	21,391	35,000	
<b>North Well Sales</b>	145,955	137,157	150,000	
<b>33rd St Well sales</b>	73,128	56,126	78,000	
<b>West Well sales</b>	3,400	3,928	4,100	
	<b>267,114</b>	<b>218,602</b>	<b>267,100</b>	
<b>Clarence Well wages</b>	987	709	1,000	
<b>North Well wages</b>	712	677	1,000	
<b>33rd St Well wages</b>	1,286	1,992	1,500	
<b>West Well wages</b>				
	<b>2,985</b>	<b>3,378</b>	<b>3,500</b>	
<b>Clarence Well water cost</b>	28,820	21,310	28,000	
<b>North Well water cost</b>	-	-	-	
<b>North Well water cost</b>	91,974	70,443	88,000	
<b>33rd St Well water cost</b>	78,126	16,143	70,000	
<b>West Well water cost</b>				
	<b>198,920</b>	<b>107,896</b>	<b>186,000</b>	
<b>Clarence Well utilities</b>	678	616	700	
<b>North Well water utilities</b>				
<b>33rd St Well water utilities</b>				
<b>West Well water utilities</b>	778	712	800	
	<b>1,456</b>	<b>1,328</b>	<b>1,500</b>	
<b>Clarence Well maint / supp</b>	1,707	2,820	2,500	
<b>North Well water maint / supp</b>	1,707	2,934	2,500	
<b>33rd St Well water maint/supp</b>	1,359	2,769	2,200	
<b>West Well water maint/supp</b>	-	2,416	1,500	
	<b>4,773</b>	<b>10,939</b>	<b>8,700</b>	

**Recreation**

There are no changes to this cost centre from the December 5 preliminary budget.

## Recreation

<u>Account Name</u>	<u>Forecast 2022</u>	<u>Budget 2022</u>	<u>Budget 2023</u>	<u>Change + (-)</u>
<b>Revenues</b>				
Sask Lotteries Funds	30,825	30,651	30,651	-
Municipal Reserve Fee	275,000	275,000	275,000	-
Withdrawal from reserve			175,000	175,000
<b>Total</b>	<b>305,825</b>	<b>305,651</b>	<b>480,651</b>	<b>175,000</b>
<b>Expenses</b>				
Community Halls - Municipal	1,295	1,000	1,000	-
Regional Library Levy	74,190	76,415	77,297	882
Inter-Municipal Recreation Grant	14,305	14,304	14,304	-
General Expenses - Parks	1,500	1,500	1,600	100
General Expenses - Rec Facilities		1,000	-	(1,000)
Municipal Reserve Funds Paid Out	275,000	450,000	275,000	(175,000)
Sask Lotteries Funds Paid Out	30,825	30,651	30,651	-
<b>Total</b>	<b>397,115</b>	<b>574,870</b>	<b>399,852</b>	<b>(175,018)</b>
<b>TOTAL Recreation REVENUES</b>	<b>305,825</b>	<b>305,651</b>	<b>480,651</b>	<b>175,000</b>
<b>TOTAL Recreation EXPENSES</b>	<b>397,115</b>	<b>574,870</b>	<b>399,852</b>	<b>(175,018)</b>
<b>Recreation Surplus / (Deficit)</b>	<b>(91,290)</b>	<b>(269,219)</b>	<b>80,799</b>	<b>350,018</b>

## 2023 Capital

The 2023 capital projects plan has been updated since the December 5 preliminary budget as follows:

- Deletion of Engineering Assessment – Roadways for \$350,000.
- Deletion of Floral Road (Twp Rd 360) for \$1.4M
- Deletion of Grasswood Road (Twp Rd 360) for \$1.1M
- Addition of Lutheran Shop Concrete Pad for Salt Shed for \$135,000
- Addition of Lutheran Shop Building for Salt Shed for \$280,000
- Addition of Rock Mulching Projects for \$266,000
- Addition of Range Road 3050 (1.0 mile) for the cost of \$1.4M

The total for capital projects is now budgeted at \$2,081,000.

The capital equipment plan has been updated as follows:

- Deletion of the skid steer for \$85,000
- Deletion of one zero turn mower for \$30,000
- Addition of one snowplow truck for \$465,000

The total for capital equipment is budgeted at \$3,315,000 before trade-ins, and \$2,798,000 after trade-ins. The trade-ins allow us to recover some value from equipment that is out of warranty and no longer reliable for commercial use but can still be used to reduce the cost of new equipment that is covered by warranty. The trade-in values are conservative and may be higher than anticipated. The pressures of the market right now raise some uncertainty, but any variance should be the RM's favour. All equipment is safetied before it is sold.

The capital equipment list includes items that will be required to be replaced over the next several years, at a minimum.

Current supply chain issues are having a severe impact on the ability to get equipment as it is needed with some equipment being delivered 18 to 24 months after being ordered. To ensure equipment is operational and to balance equipment costs with maintenance, Administration is proposing a capital plan that takes into consideration the supply chain delays in receiving equipment.

<b>2023 Capital Projects</b>					
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Funding</b>	<b>Net Cost</b>	<b>Addition to Amortization</b>
<b>Public Works Projects</b>					
	Range Road 3050 - 1.0 mile	\$1,400,000		\$1,400,000	\$56,000
	Lutheran Shop Concrete Pad for Salt Shed	135,000		135,000	9,000
	Lutheran Shop Building for Salt Shed	280,000		280,000	18,667
	Rock Mulching Projects	266,000		266,000	53,200
<b><u>Total PW Capital Projects Budget</u></b>		<b><u>\$2,081,000</u></b>	<b>-</b>	<b><u>\$2,081,000</u></b>	<b><u>\$136,867</u></b>
<b>Public Works Capital Equipment</b>					
	Grader (4WD)	\$425,000	\$135,000	\$290,000	\$36,250
	Grader (4WD)	425,000	135,000	290,000	36,250
	Grader (4WD)	425,000	135,000	290,000	36,250
	Tractor 50 HP (Post Pounder)	30,000	5,000	25,000	2,500
	Tractor 95 HP	205,000	20,000	185,000	18,500
	Heavy Truck (Freightliner Tandem)	250,000	20,000	230,000	23,000
	Heavy Truck (Mack - Gravel)	250,000	20,000	230,000	23,000
	1/2 Ton Truck	57,000	5,000	52,000	5,200
	1 Ton Truck	66,000	5,000	61,000	6,100
	1 Ton Truck	66,000	5,000	61,000	6,100
	1 Ton Truck	66,000	5,000	61,000	6,100
	Packer	270,000	10,000	260,000	26,000
	Smooth Drum Roller	90,000	2,000	88,000	8,800
	Mower	40,000	5,000	35,000	3,500
	Garbage Trailer	25,000	5,000	20,000	2,000
	Belly Dump Gravel Trailer	80,000	5,000	75,000	7,500
	Zero turn mower	50,000	-	50,000	5,000
	Enclosed trailer (for 0-turn mowers)	30,000	-	30,000	3,000
	Snow Plow Truck	465,000	-	465,000	46,500
<b><u>Total Public Works Capital Equipment</u></b>		<b><u>\$3,315,000</u></b>	<b><u>\$517,000</u></b>	<b><u>\$2,798,000</u></b>	<b><u>\$301,550</u></b>
<b>Corman Park Police Service</b>					
	Vehicle - 2023 Chev Tahoe PPV	80,490			
	Vehicle - 2023 Chev Tahoe PPV	80,490			
	Pistols	20,594			
	Tasers	30,880			
	Patrol Rifle x 3	8,648			
	RMS	50,000			
<b><u>Total Police Capital Equipment</u></b>		<b><u>\$271,102</u></b>	<b>=</b>	<b><u>\$271,102</u></b>	<b><u>\$54,220</u></b>
<b>Administration Capital</b>					
	Council chamber upgrades	35,000			
	Building upgrades	95,000			
<b><u>Total Administration Capital</u></b>		<b><u>\$130,000</u></b>	<b>-</b>	<b><u>\$130,000</u></b>	<b><u>\$13,000</u></b>

<b><u>Trade-In Equipment</u></b>		-	-	-	-
<b>Unit # &amp; Asset Description</b>		<b>Unit #</b>	<b>Mileage / Hours</b>		
<b>Total Capital Equipment Budget</b>		<b>\$3,716,102</b>	<b>517,000</b>	<b>\$3,199,102</b>	<b>\$368,770</b>
<b><u>Total Capital Budget</u></b>				<b><u>\$5,280,102</u></b>	<b><u>\$505,637</u></b>

## Funding 2023 Capital Projects

<b>Operating:</b>		
	Surplus of Revenue over Expenses	\$ 1,209,514
	Amortization	\$ 2,642,081
	Required transfers to reserves	\$ (277,860)
<b>Cash from operating</b>		<b>\$ 3,573,735</b>
<b>Capital:</b>		
	Acquisition of Capital	\$ 5,797,102
	Proceeds from disposal of Capital	\$ (517,000)
<b>Net capital</b>		<b>\$ 5,280,102</b>
<b>Required net funding for capital</b>		<b>\$ (1,706,366)</b>
<b>Estimated surplus 2022</b>		<b>\$ 931,654</b>
<b>Borrowing for Range Road 3050</b>		<b>\$ 1,000,000</b>
<b>Remaining surplus for transfer to reserves</b>		<b>\$ 225,288</b>

**2022 Capital Projects (included for reference only)**

<b>Description</b>	<b>YTD 2022</b>	<b>Budget</b>	<b>Variance</b>
Twp Rd 374 from Rge Rd 3062 (Hwy 684) to Rge Rd 3070 (4.0 miles)	3,054,370	3,100,000	45,630
Saddle Ridge Subdivision (1.1 miles)	1,099,728	1,050,000	(49,728)
Rock Mulching Projects (4-5 Miles)	205,945	258,000	52,055
Lutheran Shop - Concrete Pad	-	88,000	88,000
Rural Addressing	3,301	40,000	36,699
North Well Feasibility Study	-	15,000	15,000
Pest Control - Shed Upgrade	4,871	7,000	2,129
<b>Total Capital Projects Budget</b>	<b>\$4,368,214</b>	<b>\$4,558,000</b>	<b>\$189,786</b>
<b>2022 Capital Equipment</b>			
<b>Description</b>	<b>YTD 2022</b>	<b>Budget</b>	<b>Variance</b>
Grader	329,052	310,000	(19,052)
Grader (6WD)	298,318	290,000	(8,318)
Grader	254,852	290,000	35,148
GPS Survey Equipment and Software	35,702	30,000	(5,702)
Mower	-	25,000	25,000
<b>Infrastructure &amp; Public Works Capital Equipment</b>	<b>\$917,924</b>	<b>\$945,000</b>	<b>\$27,076</b>
<b>Description</b>	<b>YTD 2022</b>	<b>Budget</b>	<b>Variance</b>
Casa Rio Wireless Water Metres	-	78,000	78,000
<b>Water Utility</b>	<b>-</b>	<b>\$78,000</b>	<b>\$78,000</b>
<b>Description</b>	<b>YTD 2022</b>	<b>Budget</b>	<b>Variance</b>
1-Ton Truck	-	50,000	50,000
<b>Environment and Public Health Equipment</b>	<b>\$ -</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Description</b>	<b>YTD 2022</b>	<b>Budget</b>	<b>Variance</b>
Police Vehicle & Equipment	61,107	77,704	16,597
Police Vehicle & Equipment	55,453	77,704	22,251
<b>Police Capital Equipment</b>	<b>\$116,560</b>	<b>\$155,408</b>	<b>\$38,848</b>
<b>Description</b>	<b>YTD 2022</b>	<b>Budget</b>	<b>Variance</b>
Administration Office SUV	50,155	50,000	(155)
Information Technology Upgrades	30,975	61,500	30,525
<b>Administration Capital Equipment</b>	<b>\$81,131</b>	<b>\$111,500</b>	<b>\$30,369</b>
<b>Total Capital Equipment Budget</b>	<b>\$1,115,615</b>	<b>\$1,339,908</b>	<b>\$224,293</b>
<b>Total Capital Budget</b>		<b>\$5,897,908</b>	