

# Rural Municipality of Torch River No. 488

## Operating Budget for 2015

2014 Budget	2014 Actual	2015 Budget
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### Cash Budget

**FINAL**

#### TAXES AND OTHER UNCONDITIONAL REVENUE

##### TAXES (Schedule 1)

General Municipal Tax Levy	2,152,653	2,149,289	2,272,983
Abatements and Adjustments	(9,000)	(9,674)	(6,000)
Discount on Current Years Taxes	(77,800)	(79,380)	(83,500)
<b>Net Levy for Municipal Purposes</b>	<b>2,065,853</b>	<b>2,060,234</b>	<b>2,183,483</b>
Penalty on Tax Arrears	12,800	24,083	20,250
Fire Levy	104,651	107,212	113,247
<b>Total Taxes</b>	<b>2,183,304</b>	<b>2,191,530</b>	<b>2,316,980</b>

#### UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	683,053	683,053	714,458
Organized Hamlets	8,287	8,287	8,480
Other			
<b>Total Unconditional Grants</b>	<b>691,340</b>	<b>691,340</b>	<b>722,938</b>

#### GRANTS -IN-LIEU OF TAXES (Schedule 1)

Federal	45,976	36,669	22,909
Provincial	1,688	400	1,701
Other			
<b>Total Grants in Lieu of Taxes</b>	<b>47,664</b>	<b>37,069</b>	<b>24,610</b>

<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>2,922,308</b>	<b>2,919,938</b>	<b>3,064,528</b>
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#### OPERATING AND CAPITAL REVENUE BY FUNCTION

##### OPERATING REVENUE

##### FEES AND CHARGES (Schedule 02)

Sale of:	Functional Area	2014 Budget	2014 Actual	2015 Budget
Gravel	Transportation	-	21,030	25,000
Maps	General Government	2,000	4,101	2,500
Tax Certificates	General Government	1,000	1,710	1,500
Culverts	Transportation	500	9,557	800
General Office Services	General Government	150	383	150
Custom Work	Transportation	800	220	-
Landfill Fees	Env & PH Services	25,400	24,360	27,300
Waste Collection Fees	Env & PH Services	700	3,308	1,500
Overweight Permits	Transportation	1,000	1,600	1,200
Other				
Rentals (land)	General Government	3,039	3,039	3,039
Hosting fees	General Government	480	480	-
Tax Enforcement Fees	General Government	1,500	3,789	7,000
Fines - Fire	Protective	-	9,380	-
PP - Playground Equip Donations	General Government	-	-	-
Licenses	Transportation	-	5	1,860
Cemetary Donations	Env & PH Services	2,000	1,270	1,200
<b>Total Fees and Charges</b>		<b>38,569</b>	<b>84,231</b>	<b>73,049</b>

##### UTILITY REVENUE (Schedule 2)

Water	Utility	14,160	13,310	14,180
Sewer		-	-	-
Other Utilities (Specify)				
<b>Total Utility Revenue</b>		<b>14,160</b>	<b>13,310</b>	<b>14,180</b>

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### MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance and Restoration Agreements	Transportation	15,000	34,138	25,000
Building Permits	Planning & Devel	5,000	2,220	2,000
Development Charges	Planning & Devel	500	-	500
Appeals Fees	Planning & Devel	-	-	50
<b>Total Maintenance and Development Charges</b>		<b>20,500</b>	<b>36,358</b>	<b>27,550</b>

### CAPITAL ASSET PROCEEDS (Schedule 2)

<b>Capital Asset Proceeds</b>	Transportation	21,000	3,309	(88,000)
<b>Land Sales - Gain</b>	General Government	-	570	-

### INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest	General Government	16,200	25,055	18,900
Commissions	General Government	1,800	1,718	1,600
Dividends	General Government	1,000	3,420	3,000
Investment Revenue	General Government	2,800	2,857	5,500
<b>Total Investment Income and Commissions</b>		<b>21,800</b>	<b>33,051</b>	<b>29,000</b>

PDAP	Transportation			
GAS TAX	Transportation	83,000	83,236	83,382
SK WATERSHED - Channel Clearing	Transportation	13,000	13,222	13,600
PEST CONTROL	Env & PH Services	12,500	14,531	13,000
<b>Total Conditional Grants</b>		<b>108,500</b>	<b>110,988</b>	<b>109,982</b>

<b>Total Operating Revenues</b>		<b>224,529</b>	<b>281,817</b>	<b>165,761</b>
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### CAPITAL REVENUE

#### CONDITIONAL GRANTS (Schedule 2)

Federal				
Provincial	Bridges	397,600	165,951	278,000
<b>Total Conditional</b>		<b>397,600</b>	<b>165,951</b>	<b>278,000</b>

<b>Total Capital Revenues</b>		<b>397,600</b>	<b>165,951</b>	<b>278,000</b>
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#### OTHER REVENUES

Sask Lotteries				
TIP grants				
Donations- Hamlets	Transportation			
Donations - Culvert Project	Transportation			
Transfer In from Reserves	Transportation	150,000	-	14,000
<b>Total Other Revenues</b>		<b>150,000</b>	<b>-</b>	<b>14,000</b>

<b>TOTAL REVENUES</b>		<b>3,694,437</b>	<b>3,367,706</b>	<b>3,522,289</b>
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### OPERATING EXPENDITURES

#### General Government (Schedule 3)

##### Wages & Benefits

Wages	Council & Comm. Mtgs.	26,400	21,863	25,800
	Administrator	56,000	56,000	57,120
	Assistant Administrators	80,050	77,951	90,342
	Casual Office Clerk	10,000	7,549	10,000
	Other - Hamlet Indemnity	400	400	400

Benefits	Council & Comm. Mtgs.- Mileage	7,850	6,093	7,300
	Administrator	11,453	11,491	11,190
	Assistant Administrators	17,687	15,619	19,130
	Office Clerk	1,840	2,039	2,050
	Other - WCB (council/janitor)	1,875	1,832	1,164
<b>Subtotal Wages and Benefits</b>		<b>213,555</b>	<b>200,837</b>	<b>224,496</b>

##### Professional/Contract Services

	Legal Fees	1,500	921	4,000
	Audit	8,000	7,525	9,100
	Assessment - SAMA & Bd Revision	35,340	35,340	38,000
	Advertising	500	720	700
	Printing	1,500	2,406	3,000
	Council Convention, Travel, meals & staff socials	9,500	7,409	8,800
	Staff Travel, Meals and Training	4,500	4,819	5,500
	Office Maintenance (Janitorial Contract)	2,600	2,400	2,600
	Insurance (General & Bond)	995	990	995
	Memberships/Subscriptions	6,000	5,099	7,200
	Hosting Charges/Fees	2,000	1,150	2,500
	Tax Enforcement/Collection	1,200	2,005	5,000
	Consulting Fees	-	-	-
	Contract for Postage Meters, Other Equipment	2,300	1,472	1,800
	Bank Charges & Past due Interest	300	120	150
	Elections & Other	3,500	2,825	-
<b>Subtotal Professional Contracted Services</b>		<b>79,735</b>	<b>75,202</b>	<b>89,345</b>

##### Utilities

	Heat	2,000	1,319	2,000
	Power	2,000	1,394	2,000
	Water	1,068	1,068	1,070
	Telephone	3,000	3,374	3,300
<b>Subtotal Utilities</b>		<b>8,068</b>	<b>7,155</b>	<b>8,370</b>

##### Maintenance, Materials and Supplies

	Stationary & Promotional Supplies	6,000	6,571	7,800
	Postage	3,000	3,436	3,500
	Office Furniture & Equipment	6,400	8,981	2,500
	Janitorial supplies	1,000	698	850
	Software (support, Renewals, Upgrades)	11,500	11,064	9,000
	Website	-	-	-
	Pharmaceutical and First Aid Supplies	200	-	5,000
	Long service awards	300	464	500
	Office Repair/Maintenance.	1,500	3,864	2,500
	Office Admin - HAMLETS	80	70	90
<b>Subtotal Maintenance, Materials and Supplies</b>		<b>29,980</b>	<b>35,149</b>	<b>31,740</b>

Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures	54,000	-	-
Allowance for Uncollectable	4,000	4,779	2,000
Interest	-	-	-
Other			

#### Total General Government Expenditures

<b>389,338</b>	<b>323,122</b>	<b>355,951</b>
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### Protective Services (Schedule 3)

#### Police Protection

Professional/Contract Service			
Justice Requisition	55,563	57,870	58,730
Insurance			
Memberships/Subscriptions			
<b>Subtotal Policing Professional/Contract Service</b>	<b>55,563</b>	<b>57,870</b>	<b>58,730</b>
Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures			
Interest			
Other - Contract Services			
<b>Subtotal Policing Protection</b>	<b>55,563</b>	<b>57,870</b>	<b>58,730</b>

#### Fire Protection

Professional/Contract Services			
EMS Contract (911)	1,835	1,835	1,835
Travel & Conferences	1,500	-	2,200
Insurance	-	-	-
Advertising	100	-	100
Hamlets - fire protection	1,680	1,659	1,680
<b>Subtotal Fire Professional/Contract Services</b>	<b>5,115</b>	<b>3,494</b>	<b>5,815</b>
Grants and Contributions	94,108	100,193	113,104
Tangible Capital Asset Expenditures			
Interest			
Allowance for Uncollectable			
Other (Specify)	-	-	20,000
<b>Subtotal Fire Protection</b>	<b>99,223</b>	<b>103,687</b>	<b>138,919</b>
<b>Total Protective Services</b>	<b>154,786</b>	<b>161,557</b>	<b>197,649</b>

### Transportation Services (Schedule 3)

#### Maintenance

Wages & Benefits			
Superintendent	71,427	71,427	72,527
Labourers	615,128	575,657	598,000
Superintendent - benefits	14,605	14,065	12,706
Labourers - benefits	135,200	120,866	120,350
Council Supervision	5,850	6,988	8,150
<b>Subtotal Wages and Benefits</b>	<b>842,210</b>	<b>789,003</b>	<b>811,733</b>
Professional Contract Services			
Engineering	-	8,453	-
Contracted Maintenance (snowplowing/mowing)	300	200	125,000
Advertising	300	274	400
Travel, Meals and Subsistence	1,500	-	-
Insurance/Vehicle Registration	45,000	36,957	42,000
Alarm System	2,300	2,133	2,300
<b>Subtotal Professional/Contract Services</b>	<b>49,400</b>	<b>48,016</b>	<b>169,700</b>
Utilities			
Heat	5,200	5,531	5,500
Power	6,000	5,650	6,000
Street Lights	3,600	3,182	3,550
Water			
Telephone/Radio Tower	3,300	2,748	3,100
<b>Subtotal Utilities</b>	<b>18,100</b>	<b>17,110</b>	<b>18,150</b>

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### Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	1,500	8,797	4,000
Shop Supplies and Small Tools	15,450	9,066	15,475
Safety Supplies	4,000	597	4,000
Equipment/Machinery Repairs & Maintenance	234,000	155,761	214,688
Mechanic Tool Allowance	-	-	-
Fuel & Oil	365,100	368,489	364,800
Gravel/Sand	220,000	165,696	200,000
Trucking for Gravel	140,000	97,953	100,000
Culverts/Drainage	23,000	19,907	65,300
Surfacing Material/CaCl2	-	-	-
Road Construction	-	-	-
Road/Street signs	6,000	4,653	6,600
Bridge Repairs/Maintenance	700	622	1,000
<b>Subtotal Maintenance, Materials and Supplies</b>	<b>1,009,750</b>	<b>831,541</b>	<b>975,863</b>

### Grants and Contributions

Tangible Capital Asset Expenditure - Equipment	403,850	399,467	362,000
Tangible Capital Asset Expenditure - Bridges	320,000	-	120,500
Tangible Capital Asset Expenditure - (Culverts >1000 mm)	250,000	238,434	260,000
Interest	-	-	-
Other (Shipman)-	-	125	-
Other (Specify)-			
<b>Total Maintenance</b>	<b>2,893,310</b>	<b>2,323,696</b>	<b>2,717,946</b>

### Total Transportation Services

<b>2,893,310</b>	<b>2,323,696</b>	<b>2,717,946</b>
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### Environmental Health Service (Schedule 3)

#### Wages & Benefits

Municipal Force Wages-Garrick Landfill	37,842	44,046	42,185
Municipal Force Benefits	8,000	8,868	8,390
<b>Subtotal Wages and Benefits</b>	<b>45,842</b>	<b>52,915</b>	<b>50,575</b>

#### Professional Contract Services

Waste Collection/Disposal- GA & SH	2,700	3,647	9,110
Contracted Pest and Weed Control	42,900	26,300	42,050
Insurance	90	88	169
<b>Subtotal Professional/Contract Services</b>	<b>45,690</b>	<b>30,035</b>	<b>51,329</b>

#### Maintenance, Materials & Supplies

Repairs & Fuel	5,000	1,184	5,500
Waste Collection Supplies	6,000	3,712	4,480
Pest Control Supplies/Bait	800	1,186	1,500
<b>Subtotal Maintenance, Materials &amp; Supplies</b>	<b>11,800</b>	<b>6,081</b>	<b>11,480</b>

#### Grants and Contributions (ADD Board)

Tangible Capital Asset Expenditures	7,500	6,076	5,000
Interest	-	-	-
Other (Snowden Medical Supplies)	-	526	-

### Total Environmental Health Service Expenditures

<b>110,832</b>	<b>95,632</b>	<b>118,384</b>
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### Public Health and Welfare Services (Schedule 3)

Grants and Contributions (Clinic Subsidy)	15,100	15,100	-
Tangible Capital Asset Expenditures			
Interest			
Other -Cemetery	2,000	1,220	1,200

### Total Public Health and Welfare Expenditures

<b>17,100</b>	<b>16,320</b>	<b>1,200</b>
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### Planning and Development Services

#### Professional/Contract Services

Building Inspection Fees	6,000	5,411	6,000
Planning & Zoning Costs	1,000	171	1,000
Advertising	1,000	-	1,000
Travel, meals, subsistence (appeal fees)	800	567	900
Memberships/Subscriptions- code book (2012)	100	40	50
Contracted Equipment Repairs			
<b>Subtotal Professional/Contract Services</b>	<b>8,900</b>	<b>6,189</b>	<b>8,950</b>

#### Grants and Donations

#### Tangible Capital Asset Expenditures -

Other (

Other (

18,404	16,026	9,500

#### **Total Planning and Development Expenditures**

<b>27,304</b>	<b>22,214</b>	<b>18,450</b>
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### Recreation and Cultural Services (Schedule 03)

#### Professional/Contract Services

Travel, Meals & Subsistence	-	-	-
Insurance	-	34	44
Pruden's Point - Beach Project	-	-	-
Library Requisition	17,500	17,822	19,568
<b>Subtotal Professional/Contract Services</b>	<b>17,500</b>	<b>17,855</b>	<b>19,612</b>

#### Grants and Contributions - Library Hours

#### Grants and Contributions - R&C Grant

#### Tangible Capital Asset Expenditures

Interest

Allowance for Uncollectable

Other (

1,000	1,015	1,200
20,000	18,200	20,000
300	-	-

#### **Total Recreation and Cultural Expenditures**

<b>38,800</b>	<b>37,070</b>	<b>40,812</b>
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### Utilities - water & sewer

#### Wages & Benefits

Municipal Force Wages

Municipal Force Benefits

#### Subtotal Wages and Benefits

3,700	3,808	4,472
<b>3,700</b>	<b>3,808</b>	<b>4,472</b>

#### Professional/Contract Services

Travel, Meals, Subsistence

Insurance

Contracted Repairs (Building, Equipment)

Laboratory Testing

Other (Specify)

#### Subtotal Professional/Contract Services

870	783	850
<b>870</b>	<b>783</b>	<b>850</b>

#### Utilities

Heat

Power

Telephone

#### Subtotal Utilities

800	476	600
5,300	4,903	5,100
-	-	-
<b>6,100</b>	<b>5,379</b>	<b>5,700</b>

#### Maintenance, Materials and Supplies

Stationary and Postage

Building Maintenance Materials & Supplies

Shop Supplies and Small Tools

Chemicals

Gravel/Sand

#### Subtotal Maintenance, Materials and Supplies

650	663	675
6,000	8,251	12,000
1,500	1,290	2,000
<b>8,150</b>	<b>10,204</b>	<b>14,675</b>

#### Grants and Contributions

#### Tangible Capital Asset Expenditures

#### Interest

#### Allowance for Uncollectable

#### Other (Specify)


#### Total Utilities Expenditures

<b>18,820</b>	<b>20,173</b>	<b>25,697</b>
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### Reserves

#### Transfer to Reserves

48,000	75,929	48,000
<b>48,000</b>	<b>75,929</b>	<b>48,000</b>

#### Total Transfers to Reserves

#### TOTAL OPERATING EXPENDITURES

<b>3,698,291</b>	<b>3,075,714</b>	<b>3,524,090</b>
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#### CHANGE IN NET-FINANCIAL ASSETS

(Revenues Minus Expenditures)

<b>(3,854)</b>	<b>291,992</b>	<b>(1,800)</b>
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#### Operating Surplus/Appropriated Fund Usage

Operating Fund Usage

Appropriated Fund Usage

(3,854)	291,992	(1,800)

#### TOTAL CASH SURPLUS/(DEFICIT)

(3,854)	291,992	(1,800)
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## Accrual Budget

### TOTAL CASH SURPLUS/(DEFICIT)

(3,854)	291,992	(1,800)
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### Long Term Debt

Less: Long Term Debt Issue  
Add: Long Term Debt repayment

-	-	-
-	-	-

### Municipal Reserves

Less: Operating Fund Usage  
Appropriated Fund Usage

3,854	(291,992)	1,800
-	-	-

### Tangible Capital Asset Transactions

Add: Acquisition of Tangible Capital Assets:  
**(Section 1)**

Gen. Gov't	54,000	-	-
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Transportation	973,850	637,901	742,500
Environ. Health	-	-	-
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	300	-	-
Utilities	-	-	-
<i>Subtotal</i>	<b>1,028,150</b>	<b>637,901</b>	<b>742,500</b>

Less: Amortization of Tangible Capital Assets:  
**(Section 2)**

Gen. Gov't	3,289	3,289	3,289
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Transportation	554,452	554,772	580,955
Environ. Health	1,281	1,251	3,017
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	483	483
Utilities	23,645	23,645	24,603
<i>Subtotal</i>	<b>582,667</b>	<b>583,440</b>	<b>612,347</b>

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

(21,000)	(3,309)	88,000
-	(570)	-
(21,000)	(3,879)	88,000

*Net of Tangible Capital Asset transactions*

<b>424,483</b>	<b>50,582</b>	<b>218,153</b>
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Excess (Shortage) of capital expenditures over expense

<b>416,775</b>	<b>634,566</b>	<b>214,552</b>
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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

294,219	300,000
1,000	2,000
(221,946)	(250,000)
(1,059)	(500)

Excess (Shortage) of expenditures over expenses

-	72,214	51,500
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### Budgeted Surplus (Deficit) with Amortization

<b>416,775</b>	<b>562,352</b>	<b>163,052</b>
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Approved By Council on the 12th day of June, 2015

REEVE

ADMINISTRATOR