

SASKATCHEWAN

R.M. OF WILLNER, NO. 253

2024

BUDGET

Municipality of Willner, No. 253
 Projected Consolidated Statement of Financial Position
 Budget for the year ending December 31, 2024

Statement 1

	2023	Projected 2024
ASSETS		
Financial Assets		
Cash and General Account	1,539,571	830,241
Restricted Investments	50	50
Taxes Receivable - Municipal	31,061	31,061
Other Accounts Receivable	45,324	45,324
Land for Resale	-	-
Long-Term Investments	2,700,706	2,353,770
Other	-	-
Total Financial Assets	4,316,712	3,260,446
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	1,654	1,654
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue	998	998
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt	-	-
Lease Obligations	-	-
Total Liabilities	2,652	2,652
NET FINANCIAL ASSETS	4,314,060	3,257,794
Non-Financial Assets		
Tangible Capital Assets (Schedule 6)	2,906,235	4,167,279
Prepayments and Deferred Charges	4,612	4,612
Stock and Supplies	245,699	140,699
Other	-	-
Total Non-Financial Assets	3,156,546	4,312,590
Accumulated Surplus (Deficit) (Schedule 7)	7,470,606	7,570,384

Rural Municipality of Willner, No. 253
Projected Consolidated Statement of Operations
Budget for the year ending December 31, 2024

Statement 2

	2023 Budget	2023	2024 Budget
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	1,347,845	1,358,607	1,379,071
Fees and Charges (Schedule 2-1,2-2,2-3,2-4)	37,500	33,737	37,400
Conditional Grants (Schedule 2-1,2-2,2-3,2-4)	79,820	80,345	79,820
Provincial/Federal Capital Grants & Cont (Schedule 2-1, 2-2, 2-3, 2-4)	16,000	17,187	16,000
Tangible Capital Asset Sales - Gain (Schedule 2-1, 2-2, 2-3, 2-4)	(16,073)	4,397	(24,733)
Land Sales - Gain (Schedule 2-1, 2-2, 2-3, 2-4)	-	-	-
Investment Income and Commissions (Schedule 2-1, 2-2, 2-3, 2-4)	40,000	177,565	80,000
Other Revenues (Schedule 2-1, 2-2, 2-3, 2-4)	-	10,500	-
Total Revenues	1,505,092	1,682,338	1,567,558

Expenses			
General Government Services (Schedule 3)	253,212	238,116	267,307
Protective Services (Schedule 3)	22,680	20,030	25,530
Transportation Services (Schedule 3)	1,084,660	945,486	1,115,060
Environmental and Public Health Services (Schedule 3)	25,225	23,007	27,025
Planning and Development Services (Schedule 3)	250	-	250
Recreation and Cultural Services (Schedule 3)	19,600	18,129	30,200
Utility Services (Schedule 3)	2,408	1,178	2,408
Total Expenses	1,408,035	1,245,946	1,467,780

Surplus (Deficit) of Revenues over Expenses **97,057** **436,392** **99,778**

Accumulated Surplus (Deficit), Beginning of Year 7,034,214 7,034,214 7,470,606

Accumulated Surplus (Deficit), End of Year **7,131,271** **7,470,606** **7,570,384**

APPROVED BY COUNCIL

THIS 11th DAY OF April 2024

Reeve



CAO

Rural Municipality of Willner, No. 253
 Projected Consolidated Statement of Change in Net Financial Assets
 Budget for the year ending December 31, 2024

Statement 3

	2023 Budget	2023	2024 Budget
Surplus (Deficit)	97,057	436,392	99,778
(Acquisition) of tangible capital assets	(305,000)	(204,129)	(1,714,242)
Amortization of tangible capital assets	196,565	206,413	210,465
Proceeds on disposal of tangible capital assets	45,000	7,250	218,000
Loss (gain) on the disposal of tangible capital assets	16,073	(4,397)	24,733
Surplus (Deficit) of capital expenses over expenditures	(47,362)	5,137	(1,261,044)
(Acquisition) of supplies inventories	-	(21,003)	-
(Acquisition) of prepaid expense	-	(4,612)	-
Consumption of supplies inventory	100,000	81,069	105,000
Use of prepaid expense	-	1,050	-
Surplus (Deficit) of expenses of other non-financial over expenditures	100,000	56,504	105,000
Increase/Decrease in Net Financial Assets	149,695	498,033	(1,056,266)
Net Financial Assets - Beginning of Year	3,816,027	3,816,027	4,314,060
Net Financial Assets - End of Year	3,965,722	4,314,060	3,257,794

Reconciliation of Cash Operating Surplus/(Deficit) with Net Financial Surplus

	2023	Changes	2024 Budget
UNAPPROPRIATED FINANCIAL SURPLUS (Net Financial Assets Less Reserves)	1,360,290	(306,266)	1,054,024
APPROPRIATED RESERVES			
Machinery and Equipment	700,000	-	700,000
Cash in Lieu of Land Reserve	650	-	650
Gravel Reserve	250,000	(250,000)	-
Utility	-	-	-
Roads	950,000	(250,000)	700,000
Office	150,000	-	150,000
Shop	90,000	-	90,000
Loans & Advances Recreation Capital	20,000	-	20,000
Fire Truck	138,120	-	138,120
Recreation/Economic/Culture	5,000	-	5,000
Physician Recruitment	50,000	-	50,000
CTP Corridor Reserve	600,000	(250,000)	350,000
Total Appropriated	2,953,770	(750,000)	2,203,770
Total Accumulated Net Financial Surplus	4,314,060	(1,056,266)	3,257,794

Rural Municipality of Willner, No. 253
 Schedule of Taxes and Other Unconditional Revenue
 Budget for the year ending December 31, 2024

Schedule 1

	2023 Budget	2023	2024 Budget
TAXES			
General municipal tax levy	1,216,899	1,200,880	1,201,411
Abatements and adjustments	(100)	-	(100)
Discount on current year taxes	(55,000)	(52,600)	(55,000)
Net Municipal Taxes	1,161,799	1,148,280	1,146,311
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	1,700	1,288	1,700
Special tax levy	-	-	-
Other - Tax Enforcement Costs	250	2,562	250
Total Taxes	1,163,749	1,152,130	1,148,261
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	182,500	204,881	229,214
Organized Hamlet	-	-	-
Other	-	-	-
Total Unconditional Grants	182,500	204,881	229,214
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
SPMC - Municipal Share	-	-	-
Sasktel	1,027	1,027	1,027
Other - Parks and Renewable Resources	569	569	569
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	1,596	1,596	1,596
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,347,845	1,358,607	1,379,071

Rural Municipality of Willner, No. 253
 Schedule of Operating and Capital Revenue by Function
 Budget for the year ending December 31, 2024

Schedule 2 - 1

	2023 Budget	2023	2024 Budget
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	1,200	1,083	1,700
- Office Services- Permits	800	935	200
- Rentals	-	-	-
- Rentals - Rural Service Center	17,500	17,887	17,500
Total Fees and Charges	19,500	19,905	19,400
- Tangible capital asset sales - gain (loss)	(183)	(182)	-
- Land sales - gain	-	-	-
- Investment income and commissions	40,000	177,565	80,000
- Other (Rebates)	-	10,500	-
Total Other Segmented Revenue	59,317	207,788	99,400
Conditional Grants			
- Student Employment	-	-	-
- Other - (Restart Sask)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	59,317	207,788	99,400
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total General Government Services	59,317	207,788	99,400
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other - Fire Fees	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Fire Grant Refund)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
Total Capital	-	-	-
Total Protective Services	-	-	-

Rural Municipality of Willner, No. 253
 Schedule of Operating and Capital Revenue by Function
 Budget for the year ending December 31, 2024

Schedule 2 - 2

	2023 Budget	2023	2024 Budget
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	3,500	2,650	3,500
- Sales of supplies	-	800	-
- Road Maintenance and Restoration Agreements	10,000	6,298	10,000
- Frontage	-	-	-
- Other - Equipment rental	-	-	-
Total Fees and Charges	13,500	9,748	13,500
- Tangible capital asset sales - gain (loss)	(15,890)	4,579	(24,733)
- Other (SGI plate)	-	-	-
Total Other Segmented Revenue	(2,390)	14,327	(11,233)
Conditional Grants			
- Primary Weight Corridor	38,320	38,320	38,320
- Student Employment	-	-	-
- Heavy Haul	40,000	39,403	40,000
- Other	-	-	-
Total Conditional Grants	78,320	77,723	78,320
Total Operating	75,930	92,050	67,087
Capital			
Conditional Grants			
- Gas Tax	16,000	17,187	16,000
- Canada/Sask Municipal Rural Infrastructure Fu	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - MEEP	-	-	-
- Other - BCF-CC	-	-	-
Total Capital	16,000	17,187	16,000
Total Transportation Services	91,930	109,237	83,087

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- Oil Recovery	4,000	3,959	4,000
Total Fees and Charges	4,000	3,959	4,000
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Add Board Rebate)	-	-	-
Total Other Segmented Revenue	4,000	3,959	4,000
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- IPCP	-	-	-
- PREP	1,500	2,622	1,500
- Other	-	-	-
Total Conditional Grants	1,500	2,622	1,500
Total Operating	5,500	6,581	5,500
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fu	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	5,500	6,581	5,500

Rural Municipality of Willner, No. 253
 Schedule of Operating and Capital Revenue by Function
 Budget for the year ending December 31, 2024

Schedule 2 - 3

	2023 Budget	2023	2024 Budget
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	500	125	500
- Other (Specify)	-		-
Total Fees and Charges	500	125	500
- Tangible capital asset sales - gain (loss)	-		-
- Other (Specify)	-		-
Total Other Segmented Revenue	500	125	500
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	500	125	500
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	500	125	500

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	-	-	-

Rural Municipality of Willner, No. 253
 Schedule of Operating and Capital Revenue by Function
 Budget for the year ending December 31, 2024

Schedule 2 - 4

	2023 Budget	2023	2024 Budget
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	-	-	-
- Sewer	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Utility Services	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	157,247	323,731	188,487
SUMMARY			
Total Other Segmented Revenue	61,427	226,199	92,667
Total Conditional Grants	79,820	80,345	79,820
Total Capital Grants and Contributions	16,000	17,187	16,000
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	157,247	323,731	188,487

Expenditures

GENERAL GOVERNMENT

Wages & Benefits

		2023 Budget	2023 Actual	2024 Budget
Wages	Council & Comm. Mtgs.	33,000.00	33,425.00	33,000.00
	Administrator	61,483.00	61,483.00	55,000.00
	Assistant Administrator	32,797.00	32,797.00	15,000.00
	Clerk	10,000.00	12,441.00	18,000.00
Benefits	Council & Comm. Mtgs.	3,000.00	3,644.00	3,350.00
	Administrator	10,650.00	10,149.00	9,075.00
	Administrative Staff	8,000.00	10,173.00	5,300.00
	Other	1,000.00	1,020.00	1,100.00
Subtotal Wages and Benefits		159,930.00	165,132.00	139,825.00

Professional/Contract Services

	Legal Fees	400.00	30.00	400.00
	Audit	10,000.00	8,692.00	10,000.00
	Assessment - SAMA	10,100.00	9,856.00	10,100.00
	Advertising	1,500.00	1,436.00	1,500.00
	Printing	-	-	-
	Council Travel	2,350.00	1,167.00	2,000.00
	Travel, Meals and Subsistence	500.00	661.00	700.00
	Office Maintenance. (Contract)		-	25,000.00
	Insurance (General & Bond)	18,000.00	10,752.00	15,000.00
	Memberships/Subscriptions	4,000.00	4,378.00	4,400.00
	Conference Fees	-	-	-
	Communications	500.00	250.00	500.00
	Election	500.00	-	500.00
	Contracted Tax Enforcement/Collection	3,500.00	1,902.00	2,500.00
	Contracted Maintenance	1,000.00	2,671.00	1,000.00
	Contracted - Consultant Admin	-	-	13,000.00
	Contracted - Consultant BOR		450.00	450.00
	Contract - Building Inspection Charges	-	84.00	100.00
	Bank Charges	1,200.00	1,128.00	1,200.00
Subtotal Professional Contracted Services		53,550.00	43,457.00	88,350.00

Utilities

	Heat	-	-	-
	Power	2,000.00	2,394.00	2,500.00
	Water	-	-	-
	Telephone	2,800.00	2,167.00	2,800.00
Subtotal Utilities		4,800.00	4,561.00	5,300.00

	2023 Budget	2023 Actual	2024 Budget
Maintenance, Materials and Supplies			
Stationary and Postage	1,500.00	1,204.00	1,500.00
Office Rent	-	-	-
Janitorial supplies	-	-	-
Uniforms	-	-	-
Office Supplies	4,500.00	4,241.00	4,500.00
Election supplies	-	-	-
Data Processing Supplies	-	-	-
Pharmaceutical and First Aid Supplies	-	-	-
Long service awards	-	-	-
Office Operating Costs split	10,000.00	5,619.00	10,000.00
Subtotal Maintenance, Materials and Supplies	16,000.00	11,064.00	16,000.00

Grants and Contributions	500.00	1,610.00	500.00
Amortization - Bldgs., Improv & Engineered Structures	1,032.00	1,032.00	1,032.00
Amortization - Machinery & Equipment	500.00	336.00	500.00
Amortization - Office & Info Technology	3,300.00	1,860.00	2,200.00
Allowances	4,000.00	104.00	4,000.00
Other (Specify) - Rural Service Center	9,600.00	8,960.00	9,600.00
Total General Government Expenditures	253,212.00	238,116.00	267,307.00

PROTECTIVE SERVICES

Police Protection

Wages & Benefits			
Municipal Council Indemnity	-	-	-
Municipal Force Wages & Benefits	-	-	-
Subtotal Policing Wages & Benefits	-	-	-

Professional/Contract Service			
Justice Requisition	15,300.00	16,846.00	18,000.00
Travel, Meals and Subsistence	-	-	-
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Repairs	-	-	-
Subtotal Policing Professional/Contract Service	15,300.00	16,846.00	18,000.00

Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
Subtotal Policing Utilities	-	-	-

	2023 Budget	2023 Actual	2024 Budget
Policing Maintenance., Materials and Supplies			
Stationary and Postage	-	-	-
Office Supplies	-	-	-
Vehicle/Equipment Repair parts. oil gas, tools	-	-	-
Small Tools and Equipment	-	-	-
Subtotal Policing Maintenance, Materials & Supplies	-	-	-
Grants and Contributions	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Subtotal Policing Protection	15,300.00	16,846.00	18,000.00
Fire Protection			
Wages & Benefits			
Fire Meetings	1,480.00	875.00	1,480.00
Municipal Force Benefits	-	-	-
Subtotal Fire Wages and Benefits	1,480.00	875.00	1,480.00
Professional/Contract Services			
EMO	400.00	512.00	550.00
Travel, Meals and Subsistence	-	-	-
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Contracted	-	-	-
Subtotal Fire Professional/Contract Services	400.00	512.00	550.00
Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
Subtotal Fire Utilities	-	-	-
Maintenance, Materials and Supplies			
Stationary and Postage	-	-	-
Office Supplies	-	-	-
Vehicle/Equipment Repair parts. oil gas, tools	-	-	-
Small Tools and Equipment	-	-	-
Subtotal Fire Maintenance, Materials & Supplies	-	-	-
Grants and Contributions	5,500.00	1,797.00	5,500.00
Interest	-	-	-
Allowance for Uncollectable	-	-	-
Insurance	-	-	-
Subtotal Fire Protection	7,380.00	3,184.00	7,530.00
Total Protective Services	22,680.00	20,030.00	25,530.00

TRANSPORTATION SERVICES

Maintenance

Wages & Benefits

	2023 Budget	2023 Actual	2024 Budget
Council Indemnity	39,960.00	37,560.00	39,960.00
Municipal Force Wages	260,000.00	242,817.00	260,000.00
Municipal Force Benefits	48,000.00	46,442.00	49,000.00
Subtotal Wages and Benefits	347,960.00	326,819.00	348,960.00

Professional Contract Services

Engineering	5,000.00	-	5,000.00
Contracted Maintenance	-	-	-
Advertising	500.00	598.00	600.00
Travel, Meals and Subsistence	5,000.00	3,608.00	5,000.00
Training & Travel	5,500.00	3,615.00	5,500.00
Insurance/Vehicle Registration	25,000.00	26,956.00	28,000.00
Contracted - Contract	45,000.00	5,620.00	45,000.00
Contracted - Mulching	25,000.00	-	25,000.00
Contracted Services - Dust Control	18,000.00	16,536.00	18,000.00
Contracted - Gravel Pit Reclamation	5,000.00	-	5,000.00
Contracted - Equipment Rental	-	-	-
Contracted Services - Gravel Load & Haul	2,500.00	-	2,500.00
Subtotal Professional/Contract Services	136,500.00	56,933.00	139,600.00

Utilities

Heat	6,000.00	7,887.00	8,000.00
Power	3,000.00	2,201.00	3,000.00
Cellular Phones	1,500.00	1,327.00	1,500.00
Water & Sewer	5,200.00	5,407.00	5,500.00
Telephone	2,500.00	1,063.00	1,500.00
Subtotal Utilities	18,200.00	17,885.00	19,500.00

Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	2,500.00	678.00	2,500.00
Shop Equipment and Small Tools	10,000.00	5,617.00	10,000.00
Equipment Repairs - Gravel Truck & Trailers	25,000.00	22,922.00	25,000.00
Equipment Repairs - Graders	25,000.00	31,636.00	30,000.00
Equipment Repairs - Tractor	10,000.00	3,324.00	10,000.00
Equipment Repairs - Mower	5,000.00	1,932.00	5,000.00
Equipment Repairs - Payloader	2,500.00	1,932.00	2,500.00
Vehicle/Equipment oil, gas	200,000.00	170,156.00	200,000.00
Vehicle/Equipment - repair	10,000.00	5,230.00	10,000.00
Machinery - Rental	-	-	-
Gravel/Sand	75,000.00	83,300.00	85,000.00
Culverts/Drainage	5,000.00	6,482.00	5,000.00
Correction Line Gravel	20,000.00	8,400.00	15,000.00
Road/Street signs	2,000.00	788.00	2,000.00
Subtotal Maintenance, Materials and Supplies	392,000.00	342,397.00	402,000.00

Grants and Contributions
 Interest
 Amortization - Bldgs, Improv & Engineered Structures
 Amortization - Infrastructure
 Amortization - Vehicles
 Amortization - Machinery & Equipment
 Other (Specify)
Total Maintenance

2023 Budget	2023 Actual	2024 Budget
-	-	-
-	-	-
10,000.00	10,000.00	10,000.00
61,000.00	60,580.00	61,000.00
4,000.00	4,007.00	4,000.00
115,000.00	126,865.00	130,000.00
-	-	-
1,084,660.00	945,486.00	1,115,060.00

Construction

Wages & Benefits
 Municipal Force Wages
 Municipal Force Benefits
Subtotal Wages and Benefits

-	-	-
-	-	-
-	-	-

Professional Contract Services

 Engineering
 Contracted Construction
 Advertising
 Travel, Meals and Subsistence
 Insurance/Vehicle Registration
 Memberships/Subscriptions
 Contracted Repairs
Subtotal Professional/Contract Services

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Utilities

 Heat
 Power
 Water
 Telephone
Subtotal Utilities

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Maintenance, Materials & Supplies

 Building Maintenance Materials & Supplies
 Shop Supplies and Small Tools
 Vehicle/Equipment Repair parts, oil, gas, tools
 Gravel/Sand
 Culverts/Drainage
 Asphalt/Surfacing Material
 Road/Street signs
 Traffic signs/signals/markings
 Other (Specify)
Subtotal Maintenance, Materials and Supplies

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Grants and Contributions
 Interest
 Allowance for Uncollectable
 Other (Specify)

-	-	-
-	-	-
-	-	-
-	-	-

Total Construction	-	-	-
Snow Removal			
	2023 Budget	2023 Actual	2024 Budget
Wages & Benefits			
Municipal Force Wages	-	-	-
Municipal Force Benefits	-	-	-
Subtotal Wages and Benefits	-	-	-
	2023 Budget	2023 Actual	2024 Budget
Professional Contract Services			
Engineering	-	-	-
Contracted Snow Removal	-	-	-
Advertising	-	-	-
Travel, Meals and Subsistence	-	-	-
Insurance/Vehicle Registration	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Repairs	-	-	-
Subtotal Professional/Contract Services	-	-	-
Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Telephone	-	-	-
Subtotal Utilities	-	-	-
Maintenance, Materials & Supplies			
Building Maintenance Materials & Supplies	-	-	-
Shop Supplies and Small Tools	-	-	-
Vehicle/Equipment Repair parts, oil, gas, tools	-	-	-
Gravel/Sand	-	-	-
Culverts/Drainage	-	-	-
Asphalt/Surfacing Material	-	-	-
Road/Street signs	-	-	-
Traffic signs/signals/markings	-	-	-
Subtotal Maintenance, Materials and Supplies	-	-	-
Grants and Contributions	-	-	-
Interest	-	-	-
Allowance for Uncollectable	-	-	-
Other (Specify)	-	-	-
Total Construction	-	-	-
Total Transportation Services	1,084,660.00	945,486.00	1,115,060.00

ENVIRONMENTAL HEALTH SERVICES

2023 Budget	2023 Actual	2024 Budget
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Wages & Benefits

- Municipal Force Wages
- Municipal Force Benefits

200.00	-	200.00
200.00	-	200.00

Subtotal Wages and Benefits

Professional Contract Services

- Waste Collection/Disposal
- Waste Collection Recycling
- Contracted Pest and Weed Control
- Contracted Oil Recycle Center
- Travel

-	507.00	1,200.00
3,000.00	2,629.00	3,000.00
6,000.00	4,084.00	6,000.00
2,800.00	2,880.00	2,800.00
1,000.00	1,243.00	1,000.00
12,800.00	11,343.00	14,000.00

Subtotal Professional/Contract Services

Utilities

- Heat
- Power
- Water
- Phone

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Subtotal Utilities

Maintenance, Materials & Supplies

- Vehicle/Equipment Repair parts. oil, gas, tools
- Pest Control Supplies
- Weed Control Supplies

-	-	-
4,000.00	3,237.00	4,000.00
5,000.00	3,634.00	5,000.00
9,000.00	6,871.00	9,000.00

Subtotal Maintenance, Materials & Supplies

Grants and Contributions

- Interest
- Other (Specify) -

500.00	1,560.00	500.00
-	-	-
-	-	-
22,500.00	19,774.00	23,700.00

Total Environmental Health Service Expenditures

PUBLIC HEALTH & WELFARE SERVICES

Wages & Benefits

- Health Trust Meetings
- Municipal Force Benefits

600.00	525.00	600.00
-	-	-
600.00	525.00	600.00

Subtotal Wages & Benefits

Professional Contract Services

- Contracted Cemetery Maintenance
- Insurance
- Contracted Operations & Maintenance

-	-	-
-	-	-
-	583.00	600.00
-	583.00	600.00

Subtotal Professional/Contract Services

Utilities

- Heat
- Power
- Water

-	-	-
-	-	-
-	-	-

Phone	-	-	-
Subtotal Utilities	-	-	-

2023 Budget	2023 Actual	2024 Budget
-------------	-------------	-------------

Maintenance, Materials & Supplies			
Equipment Repairs and Supplies	-	-	-
Fuel/Oil	-	-	-
Shop Supplies and Small Tools	-	-	-
Subtotal Maintenance, Materials & Supplies	-	-	-

Grants and Contributions	1,000.00	1,000.00	1,000.00
Amortization - EH&W - Infrastructure	1,125.00	1,125.00	1,125.00
	-	-	-
Other (Specify)	-	-	-
Total Public Health and Welfare Expenditures	2,725.00	3,233.00	3,325.00

TOTAL PUBLIC HEALTH, WELFARE AND ENVIRONMENTAL	25,225.00	23,007.00	27,025.00
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PLANNING AND DEVELOPMENT SERVICES

Wages & Benefits			
Economic Development Meetings	-	-	-
Municipal Force Benefits	-	-	-
Subtotal Wages and Benefits	-	-	-

Professional/Contract Services			
Contracted Weed Control	-	-	-
ADD Board	-	-	-
Contracted Building Repair	-	-	-
Insurance	-	-	-
Memberships/Subscriptions	-	-	-
Contracted Planner	250.00	-	250.00
Subtotal Professional/Contract Services	250.00	-	250.00

Utilities			
Heat	-	-	-
Power	-	-	-
Water	-	-	-
Phone	-	-	-
Subtotal Utilities	-	-	-

Maintenance, Materials & Supplies			
Building Maintenance Materials & Supplies	-	-	-
Vehicle/Equipment Repair parts, oil, gas, tools	-	-	-
Shop Supplies and Small Tools	-	-	-
RailLine	-	-	-
Subtotal Maintenance, Materials and Supplies	-	-	-

Grants and Donations

Interest

Other (Specify)

Total Planning and Development Expenditures

-	-	-
-	-	-
-	-	-
250.00	-	250.00

RECREATION & CULTURE SERVICES

Wages & Benefits

Municipal Force Wages

Municipal Force Benefits

Subtotal Wages and Benefits

600.00	600.00	600.00
-	-	-
600.00	600.00	600.00

Professional/Contract Services

Advertising

Printing

Travel, Meals and Subsistence

Insurance

Memberships/Subscriptions

Conference Fees

Communications

Contracted Maintenance

Contracted Repairs

Library Requisition

Subtotal Professional/Contract Services

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
4,000.00	4,511.00	4,600.00
4,000.00	4,511.00	4,600.00

Utilities

Heat

Power

Water

Telephone

Subtotal Utilities

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Maintenance, Materials & Supplies

Stationary and Postage

Office Supplies

Janitorial supplies

Building Maintenance Materials & Supplies

Subtotal Maintenance, Materials and Supplies

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Grants and Contributions

Library Grant

Interest

Allowance for Uncollectable

Other (Specify)-

Total Recreation and Cultural Expenditures

15,000.00	13,018.00	25,000.00
-	-	-
-	-	-
-	-	-
-	-	-
19,600.00	18,129.00	30,200.00

UTILITIES

	2023 Budget	2023 Actual	2024 Budget
Wages & Benefits			
Municipal Force Wages	-	-	-
Municipal Force Benefits	-	-	-
Subtotal Wages and Benefits	-	-	-
Professional/Contract Services			
Legal Fees	-	-	-
Advertising	-	-	-
Printing	-	-	-
Travel, Meals, Subsistence	-	-	-
Insurance (General & Bond)	-	-	-
Memberships/Subscriptions	-	-	-
Conference Fees	-	-	-
Communications	-	-	-
Contracted Building Maintenance	-	-	-
Contracted Repairs (Building, Equipment)	-	-	-
Laboratory Testing	-	-	-
Other (Specify)	-	-	-
Subtotal Professional/Contract Services	-	-	-
Utilities			
Heat	-	-	-
Power	800.00	570.00	800.00
Water	-	-	-
Telephone	-	-	-
Subtotal Utilities	800.00	570.00	800.00
Maintenance, Materials and Supplies			
Stationary and Postage	-	-	-
Office Supplies	-	-	-
Gravel/Sand	-	-	-
Building Maintenance Materials & Supplies	1,000.00	-	1,000.00
Shop Supplies and Small Tools	-	-	-
Chemicals	-	-	-
Gravel/Sand	-	-	-
Subtotal Maintenance, Materials and Supplies	1,000.00	-	1,000.00
Grants and Contributions	-	-	-
Interest			
Amortization - Machinery & Equipment	608.00	608.00	608.00
Other (Specify)	-	-	-
Total Utilities Expenditures	2,408.00	1,178.00	2,408.00
TOTAL OPERATING EXPENDITURES	1,408,035.00	1,245,946.00	1,467,780.00

	2023 Budget	2023 Actual	2024 Budget
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	-	-	-

Longer Term Debt Issues			
General Government	-	-	-
Protective Services	-	-	-
Transportation	-	-	-
Environmental Health	-	-	-
Public Health and Welfare	-	-	-
Planning and Development	-	-	-
Recreation and Culture	-	-	-
Utilities	-	-	-
Total Long Term Debt Issues	-	-	-

Rural Municipality of Willner, No. 253
Calculation of Municipal Tax Levies Statement
Budget for the year ending December 31, 2024

Schedule 4

GENERAL LEVIES

PROPERTY CLASS

Agricultural
 Residential
 Seasonal Residential
 Commercial & Industrial
 Potash
 SUBTOTAL
 Health/Hospital Debenture levy
 Other Special levies:

Uniform Mill Rate	Mill Rate Factors	Total Taxable Assessment	Adjustments Base/Minimum Tax	Total Numicipal Tax Levy
7.50		125,983,195.00	-	944,874
7.50		2,632,190.00	-	19,741
-		-		
7.50		31,572,825.00	-	236,796
		160,188,210.00	-	1,201,411
		160,188,210.00	-	1,201,411

TOTAL GENERAL LEVIES

SPECIAL LEVIES

Fire Protection
 Street lights/sidewalks
 Public Utilities
 Recreation:
 Other:

Uniform Mill Rate	Mill Rate Factors	Total Taxable Assessment	Adjustments Base/Minimum Tax	Total Numicipal Tax Levy
		0	0	0

TOTAL SPECIAL LEVIES

TANGIBLE CAPITAL ASSETS

TANGIBLE CAPITAL ASSET PURCHASES

Specify asset to be purchased

Cost of assets to be purchased

Own account construction:

- personnel

- materials

Total Estimated Costs

Anticipated Sources of Funds

Long-term approved loans/debentures

Capital Grants: Federal

Provincial

Other

Transfers from Revenue Fund

Transfers from Utility Operations

Sale or Trade-in of Fixed Assets

Prepaid Frontage Taxes/Donations

Unexpended Reserve Funds Available

Total Capital Funds Anticipated

Specify asset to be purchased	Cost of assets to be purchased	Own account construction:	- personnel	- materials	Total Estimated Costs	Anticipated Sources of Funds	Long-term approved loans/debentures	Capital Grants: Federal	Provincial	Other	Transfers from Revenue Fund	Transfers from Utility Operations	Sale or Trade-in of Fixed Assets	Prepaid Frontage Taxes/Donations	Unexpended Reserve Funds Available	Total Capital Funds Anticipated
TS Equipment	499,242				499,242											
TS	1,200,000				1,200,000											
Office Equipment																
TS Equipment																
TS	15,000				15,000											
Office Equipment																
TS Equipment																
TS	1,714,242				1,714,242											
TOTALS																

Rural Municipality of Willner, No. 253
Tangible Capital Asset Depreciation & Disposition Schedule
Budget for the year ending December 31, 2024

Schedule 6

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	2024 Budget Total	2023 Actual Total
Asset cost									
Opening Asset costs	83,832	-	5,870,179	45,000	1,758	-	24,315	6,025,084	5,829,462
Additions during the year	15,000	-	1,699,242	-	-	-	-	1,714,242	204,129
Disposals and write-downs during the year	-	-	(323,644)	-	-	-	-	(323,644)	(8,507)
Closing Asset Costs	98,832	-	7,245,777	45,000	1,758	-	24,315	7,415,682	6,025,084
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	69,074	-	3,015,516	12,375	-	-	21,884	3,118,849	2,918,090
Add: Amortization taken	3,732	-	205,000	1,125	-	-	608	210,465	206,413
Less: Accumulated amortization on disposals	-	-	(80,911)	-	-	-	-	(80,911)	(5,654)
Closing Accumulated Amortization Costs	72,806	-	3,139,605	13,500	-	-	22,492	3,248,403	3,118,849
Net Book Value	26,026	-	4,106,172	31,500	1,758	-	1,823	4,167,279	2,906,235

Rural Municipality of Willner, No. 253
 Consolidated Schedule of Accumulated Surplus
 Budget for the year ending December 31, 2024

Schedule 7

	2023	Changes	2024 Budget
UNAPPROPRIATED SURPLUS	1,610,601	(411,266)	1,199,335
APPROPRIATED RESERVES			
Machinery and Equipment	700,000	-	700,000
Cash in Lieu of Land Reserve	650	-	650
Gravel Reserve	250,000	(250,000)	-
Utility	-	-	-
Roads	950,000	(250,000)	700,000
Shop	90,000	-	90,000
Economic Development	5,000	-	5,000
Recreation Reserve	20,000	-	20,000
Fire Truck	138,120	-	138,120
Office	150,000	-	150,000
Physician Recruitment	50,000	-	50,000
CTP Corridor Reserve	600,000	(250,000)	350,000
Total Appropriated	2,953,770	(750,000)	2,203,770
ORGANIZED HAMLETS			
Hamlet of (Name)	-	-	-
Hamlet of (Name)	-	-	-
Hamlet of (Name)	-	-	-
Total Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	2,906,235	1,261,044	4,167,279
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	2,906,235	1,261,044	4,167,279
Other	-	-	-
Total Accumulated Surplus	7,470,606	99,778	7,570,384



Government Relations

CAPITAL WORKS PLAN

2024 to 2028

FOR THE RURAL MUNICIPALITY OF WILLNER, NO. 253

INSTRUCTIONS:

In completing this form, list each of your municipality's planned capital projects by year for five years. Provide a description, expenditure code, estimated project cost, and a breakdown of the sources of funding for each project, as well as source of financing codes where applicable. When making a contribution toward the project of another municipality or organization, your estimated project cost should be the amount of your municipality's contribution to the project.

FOR FURTHER INFORMATION OR CLARIFICATION, Call (306)787-2655 (Regina)

EXPENDITURE CODES:

Select one 3 digit expenditure code that most accurately describes each project. Expenditure codes are listed on the reverse side of this form.

SOURCE OF FINANCING CODES:

Municipal sources
 21 Long term borrowing
 22 Capital trust fund withdrawals
 23 Disposal of land or assets
 24 Charges for local improvements
 25 Current operations-general
 26 Current operations-surpluses/reserves
 27 Current operations-utilities
 28 Other municipal sources (specify)
Federal assistance
 11 Canada Mortgage & Housing Corp.
 12 FHRA
 13 Other (specify)

Provincial assistance

01 Sask Municipal Government
 02 Sask Highways & Transportation
 03 Sask Water Corporation
 04 Sask Housing Division
 09 Other (specify)

Other sources

31 Donations from organizations
 32 Donations from individuals
 33 Grants or contributions from other municipalities
 34 Fund raising

Year	Description of Project	Expenditure Code	\$ Estimated Project Cost	ESTIMATED SOURCES OF FINANCING										
				\$ Long Term Borrowing	\$ Capital Trust Fund Withdrawals	\$ Disposal of Land or Assets	\$ Charges for Local Improvements	\$ Current Operations	\$ Other Municipal Sources	\$ Provincial Assistance	\$ Federal Assistance	\$ Other Sources		
				Code 21	Code 22	Code 23	Code 24	Codes 25-27 (specify)	Code 28	Codes 01-09 (specify)	Codes 11-13 (specify)	Codes 31-34 (specify)		
2024	Office Equipment	102	15,000	-	-	-	-	15,000	26	-	-	-	-	-
2024	Sell Highline Mower (2017)	301	-	-	-	30,000	-	(30,000)	26	-	-	-	-	-
2024	Sell Peterbilt (2007)	301	-	-	-	25,000	-	(25,000)	26	-	-	-	-	-
2024	Replace Cat 140M (2019)	301	500,000	-	-	218,000	-	282,000	26	-	-	-	-	-
2024	Road Reconstruct	323	250,000	-	-	-	-	250,000	26	-	-	-	-	-
2024	Land Purchase for Gravel	351	1,200,000	-	-	-	-	1,200,000	26	-	-	-	-	-
2025	Reserve for Office	101	50,000	-	-	-	-	50,000	26	-	-	-	-	-
2025	Office Equipment	102	25,000	-	-	-	-	25,000	26	-	-	-	-	-
2025	Gravel Crush	323	360,000	-	-	-	-	360,000	26	-	-	-	-	-
2026	Replace Case Magnum tractor (1991)	301	250,000	-	-	30,000	-	220,000	26	-	-	-	-	-
2027	Replace JD 770G (2015)	301	350,000	-	-	120,000	-	230,000	26	-	-	-	-	-
2027	Replace Arnes Gravel Trailer (2001)	301	80,000	-	-	20,000	-	60,000	26	-	-	-	-	-
2027	Road Reconstruct	323	250,000	-	-	-	-	250,000	26	-	-	-	-	-
2028	Office Renovation/build	101	300,000	-	-	-	-	300,000	26	-	-	-	-	-
2028	Replace Western Star (2020)	301	200,000	-	-	-	-	200,000	26	-	-	-	-	-
2029	Replace JD 772G (2015)	301	450,000	-	-	100,000	-	350,000	26	-	-	-	-	-
			4,265,000	-	-	543,000	-	3,722,000		-	-	-	-	-

